

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on 07/27/2018. The undersigned trustee was appointed on 07/27/2018.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 5,155,734.69

Funds were disbursed in the following amounts:

Payments made under an interim distribution	3,531.00
Administrative expenses	2,965,476.43
Bank service fees	55,179.45
Other payments to creditors	0.00
Non-estate funds paid to 3rd Parties	33,479.37
Exemption paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of ¹	\$ 2,098,068.44

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 12/03/2018 and the deadline for filing governmental claims was 01/25/2019. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$176,917.66. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$176,917.66, for a total compensation of \$176,917.66.² In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$1,369.58, for total expenses of \$1,369.58.²

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 06/01/2023

By: /s/ Bruce E. Robinson
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Case Number: 18-33822 KLP
Case Name: Delta Career Education Corporation
 et al
Period Ending: 06/01/23

Trustee: Bruce E. Robinson
Filed (f) or Converted (c): 07/27/18 (f)
§341(a) Meeting Date: 08/21/18
Claims Bar Date: 12/03/18

Ref #	1 Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=§554(a) Abandon	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Cash Equivalents - Guardian Insurance Guardian Insurance Company (Terminal Claim Processing). Guardian Insurance prefunded funds - excess amount prefunded by Delta for claims processing against the dental/vision plan. Amount expected is \$23,598.55.	25,000.00	25,000.00		24,399.95	FA
2	Deposits - Mortimer Levitt The Mortimer Levitt Foundation Inc. - Virginia Beach Office 03/15/22: Trustee believes this asset has no value.	12,089.30	12,089.30		0.00	FA
3	Deposits - Automated Info Systems Automated Information Systems 03/15/22: Trustee believes this asset has no value.	5,000.00	5,000.00		0.00	FA
4	Deposits - STG International STG International - Alexandria Office 03/15/22: Trustee believes this asset has no value.	195,000.00	195,000.00		0.00	FA
5	Deposits - Discovery Benefits Discovery Benefits - FSA 03/15/22: Trustee believes this asset has no value.	45,000.00	45,000.00		0.00	FA
6	Deposits - Aerotech Aerotech, Inc - Retainer 03/15/22: Trustee believes this asset has no value.	30,000.00	30,000.00		0.00	FA
7	Deposits - Billing Document Services Billing Document Services (W-2 and 1099 processing) 03/15/22: Trustee believes this asset has no value.	2,310.00	2,310.00		0.00	FA
8	Interest in Business - Delta 100% interest in Delta Education Systems	0.00	0.00		0.00	FA
9	Interest in Business - National Career Education 100% interest in National Career Education Inc	0.00	0.00		0.00	FA
10	Office Furniture Refer to Schedule G: Field Point Agency Services Inc has a \$15,459,239.64 lien on all assets (UCC-1)	0.00	0.00		0.00	FA
11	Vehicles Refer to Schedule G: Field Point Agency Services Inc has a \$15,459,239.64 lien on all assets (UCC-1)	0.00	0.00		0.00	FA
12	Service Marks & Copyrights No value to the estate.	0.00	0.00		0.00	FA
13	Internet Domain Names and Websites Domain registrant	0.00	0.00		0.00	FA

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14	Federal Net Operating Loss Tax year 2016 03/15/22: Trustee believes this asset has no value.	45,299,084.00	45,299,084.00		0.00	FA
15	State Net Operating Loss Tax year 2016	Unknown	0.00		0.00	FA
16	Other Property As more fully described in the Global Notes, certain interests related to (i) that certain Commercial Surety General Indemnity Agreement, dated September 9, 2013, between RLI Corp. and the Debtors, and (ii) that certain Agreement of Indemnity Commercial Bond, dated July 13, 2010, between International Fidelity Insurance Company and the Debtors, as limited by certain agreements entered into in connection with the January 2018 sale transaction.	Unknown	0.00		0.00	FA
17	Cash Collateral Escrow Agreements Cash Collateral Escrow Agreements, dated as of September 9, 2013 and January 14, 2014, between International Fidelity Insurance Company and Atlantic Coast Colleges, Inc., Berks Technical Institute, Inc., Creative Circus, Inc., Delta Career Education Corporation, McCann Education Centers, Inc. McCann School of Business and Technology, Inc. Miller-Motte Business College, Inc., Palmetto Technical College, Inc. and Piedmont Business Colleges, Inc.	Unknown	0.00		0.00	FA
18	Escrow Agreement Escrow Agreement, dated January 18, 2018, between Ancora Intermediate Holdings LLC, Citibank, National Association and Atlantic Coast Colleges, Inc., Berks Technical Institute, Inc., Creative Circus, Inc., Delta Career Education Corporation, McCann Education Centers, Inc., McCann School of Business and Technology, Inc. Mifler-Motte Business College, Inc., Palmetto Technical College, Inc. and Piedmont Business Colleges, Inc.	Unknown	0.00		0.00	FA
19	Tuition Options (u) Loan vendor who is servicing student loans owed to the debtor. 2/3/23 Harry Shaia notified vendor that the Trustee will no longer accept funds for payments received after January 31, 2023.	0.00	72,173.34		283,819.97	FA

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20	Partner Financial Services (u) Loan vendor who is servicing student loans owed to the debtor.	Unknown	26,954.05		63,375.18	FA
21	Tango Delta Financial Inc (u) Loan vendor who is servicing student loans owed to the debtor.	Unknown	1,362.35		1,651.95	FA
22	Willis of Virginia Inc (u)	40,480.52	40,480.52		40,774.52	FA
23	CIGNA Health & Life Insurance Co (u) Class action settlement payment for which a prior check was not deposited by the debtor. A replacement check for \$324.78 was issued to the bankruptcy estate. \$265,584.04 balance in the claim payment account Delta established for JPMC	0.00	324.78		265,908.82	FA
24	PNC Bank Acct 8069 - Academy of Court Reporting Proceeds from closed PNC bank account #53-4373-8069. This asset was reported on Schedule B in case #18-33819 Academy of Court Reporting.	35,530.39	0.00		35,530.39	FA
25	VOID (u)	Unknown	0.00		0.00	FA
26	BofA Account 5010 - Delta Educational Systems Inc Account ending with 5010 (Delta Education Systems Inc). Funds remain subject to any liens Field Point may have.	114,385.70	176,369.69		176,369.69	FA
27	Tax Refunds (u) Minimal state refunds from prior year overpayments. 01/15/19: Tax returns in for Fed & State; both prepared by CPA firm of Dixon Hughes Goodman LLP in Norfolk VA. No refund expected.	0.00	0.00		0.00	FA
28	BofA Account 1010 - Miller-Motte Business College Account ending with 1010 (Miller-Motte Business College Inc). Funds remain subject to any liens Field Point may have.	3,670.00	3,670.00		3,670.00	FA
29	VOID (u)	Unknown	0.00		0.00	FA
30	BofA Account 0619 - National Career Education Inc Account ending with 0619 (National Career Education Inc). Funds remain subject to any liens Field Point may have.	221.04	221.04		221.04	FA
31	BofA Account 4037 - McCann Education Centers Inc Account ending with 4037 (McCann Education Centers Inc). Funds remain subject to any liens Field Point may have.	90.00	181.00		12,488.75	FA

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32	TWC Tax Account 14-830788-1 (u) Piedmont Business College had credit balance of \$4639.19. Texas Workforce Commission deducted \$197.47 and \$66.30 for two other accounts the debtor had with them for a net to the bankruptcy estate of \$4375.42	0.00	4,375.42		0.00	FA
33	VOID (u)	Unknown	0.00		0.00	FA
34	Direct Energy Business (u) Overpayments made to Direct Energy Business 03/15/22: Trustee believes this asset has no value.	0.00	821.50		0.00	FA
35	State of TN Labor & Workforce Dev (u) SUTA overpayment 01/18 account 0602-873 from State of Tennessee. Payable warrant 0005692539.	0.00	42.00		0.00	FA
36	Delta Management Associates Inc (u) Loan vendor who is servicing student loans owed to the debtor.	Unknown	1,752.98		2,472.25	FA
37	BofA Acct Ending 4365 Account ending with 4365 (Delta Education Systems Inc). Funds remain subject to any liens Field Point may have.	0.00	0.00		0.00	FA
38	Angela Long Restitution Payments (u) Per sentencing order from Lynchburg Circuit Court (CR11022652-00). Past payments should have been deposited into the Bank of America deposit account ending with 5010.	0.00	1.00		900.00	FA
39	BofA Checking Account #5515 (u) Account discovered 01/11/19. 05/09/19: Trustee compensation reduced by \$20,812.12 that belonged to Ancora.	0.00	39,392.12		39,392.12	FA
40	BofA Checking Account #1540 (u) Account discovered 01/11/19. Trustee compensation reduced by \$9246.00 that belonged to Ancora.	0.00	9,260.00		9,260.00	FA
41	BofA Checking Account #3437 (u)	0.00	3,445.94		3,445.94	FA
42	BofA Checking Account #4529 (u) Account discovered 01/11/19. McCann Operating account. 05/09/19: Trustee compensation reduced by \$12,218.75 that belonged to Ancora.	0.00	90.00		0.00	FA

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Exhibit A

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43	State of Nevada DETR (u) Dept of Employment, Training and Rehabilitation, employer account 033619800, warrant number 070630.	0.00	531.00		531.00	FA
44	North Carolina Refund of Overpayment (u) State of North Carolina, Dept of Commerce, Division of Employment Security: Refund to Miller Mote Business College for overpayment A/R 1st quarter 2018.	5,626.24	5,626.24		0.00	FA
45	Wells Fargo Vendor Fin Serv (u) Refund of excess PTax collected - closed account Delta Career Education Account #7744574014	25.82	25.82		25.82	FA
46	Culligan Water Conditioning (u) Customer Refunds Payable - McCann School of Business	0.00	91.78		91.78	FA
47	Settlement with ACB (u) Preferential transfers. Motion filed to recover funds. Order entered 02/08/19 approving settlement with ACB; they have 10 days to pay the trustee \$13,125.16.	0.00	13,125.16		13,125.16	FA
48	Williams & Fudge (u) Collections on student loans	0.00	0.00		84,403.16	FA
49	Deposit Refund from Can Do Inc Deposit and/or prepayment held by Can Do Inc L.P. for the McCann Business Centers Inc account.	1,000.00	1,000.00		1,000.00	FA
50	Student Account (u) Loan payments received from students.	0.00	0.00		105.43	FA
51	State of Tennessee (u) Franchise and Excise Tax	0.00	1,060.00		1,102.00	FA
52	Chapter 5 Recoveries - BOA 549 Claims (u)	0.00	25,477.42		25,477.42	FA
53	Income Tax Refund (u) Corporate income tax refund for tax period 07/01/17 - 06/30/18 from the State of North Carolina for Miller-Motte Business College, Inc.	0.00	21,597.37		21,597.37	FA
54	Cigna Pharmacy Price Protection Refund (u) Cigna Pharmacy Price Protection Refund owed to Delta.	0.00	4,876.48		4,876.48	FA

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55	Settlement - St. Moritz (u) Adversary proceeding against St. Moritz Building Services Inc; case #20-03114. 10/21/20: Order (Doc 165) entered approving Settlement with St.Moritz. St. Moritz to pay the trustee \$33,118.66 wthin 10 days of their receipt of the Order.	0.00	0.00		33,118.66	FA
56	Settlement - Dixon Hughes Goodman LLP (u) Adversary proceeding against Dixon Hughes Goodman LLP case #20-03113 10/29/20: Order entered approving Settlement with Dixon Hughes Goodman LLP (ADV #20-03113): Pay to the trustee within 10 days of the order the sum of \$70K.	0.00	70,000.00		70,000.00	FA
57	Settlement - Amercan Express Travel Related Serv (u) Settlement of any claims against AMEX. Order (Doc 169) entered 10/05/20 approving settlement.	0.00	16,828.07		16,828.07	FA
58	ACCOUNTS RECEIVABLE (u) Student loan payment from Bonnie Culbert, Pottsville PA	0.00	198.00		0.00	FA
59	Settlement Adv. 20-03115 Shaia V. Andrews, et al (u) Adversary case 20-03115. Complaint against R. David Andrews, Nicholas A. Orum, Williard E. Lynn, Joseph A. Kennedy III, John P. Olsen, Andrew J. Meyers, Timothy J. Ryder, Bill Nance, Kevin A. Smith, Charles P. Brissman filed by Harry Shaia Jr.. Nature of Suit: (12 (Recovery of money/property - 547 preference)), (13 (Recovery of money/property - 548 fraudulent transfer)), (14 (Recovery of money/property - other)).	0.00	2,350,000.00		2,350,000.00	FA
60	Settlement Adv 20-03145 Ancora/Field Point (u)	0.00	1,400,000.00		1,400,000.00	FA
61	Retainer Refund (u) Refund of unused reatainer that debtor paid to Balch & Bingham LLP	0.00	4,905.62		4,905.62	FA
62	State of North Carolina Unclaimed Property (u) Miller-Motte Business #18-33827 for 2020 and 2021. Claim filed for tax refunds (\$114,485.42) and cash held by DHHS (\$105.79) to be paid to the estate #18-33822.	0.00	114,591.21		120,217.45	FA
63	State of Virginia Unclaimed Funds (u) Unclaimed property.	0.00	11,788.70		11,788.70	FA

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64	Remnants Sale (u) Cranehill Capital LLC	0.00	31,500.00		31,500.00	FA
65	Refund of Mediation Fees (u) Refund from JAMS for overpayment of mediation fees in adversary proceeding 20-03115	0.00	1,360.00		1,360.00	FA
TOTALS (Excluding Unknown Values)		\$45,814,513.01	\$50,068,983.90		\$5,155,734.69	\$0.00

Major activities affecting case closing:

04/26/23: Ran 3rd Draft of proposed distribution and emailed to Bill Broscious for final review.
 04/19/23: Completed claims review and data input; ran draft Proposed Distribution and emailed to Bill Broscious to review and make comparison to his Claims Analysis Spreadsheet.
 03/24/23: Reviewed 93 claims in Delta case and the 13 consolidated claims and will need to input notes to help clarify the payout of the IRS Admin, Priority, and Unsecured (subordinate) claims; and the claims filed in the 13 consolidated cases that will need to be included with the Delta distribution.
 03/20/23: Cut check to IRS for Admin Expense Payment; checks to Barry Strickland, CPA and checks to William Broscious, Atty for Trustee per court orders entered 03/17/23. All professionals have been paid.
 03/15/23: Hearing held; Judge approved the Motion to Approve Compromise Settlement and Compensation Applications; order to be submitted.
 03/13/23: Trustee scheduled teleconference w/Bill Broscious to discuss the claims distribution order.
 02/13/23: Trustee Robinson reviewed email from Bill Broscious containing the IRS Offer Acceptance Letter. Trustee also reviewed the 9010 pleadings prepared by Broscious for filing with the court.
 02/10/23: Trustee Robinson traveled to Richmond to pick up the files and equipment from Harry Shaia's office. Also had funds moved from Axos Bank to Signature Bank via wire.
 02/03/23: Letter to David Wilber at Williams & Fudge to stop collections and to not accept any payments received after January 31, 2023.
 10/20/22: Filed Objection to claim #11 filed in case #18-33818 (claim #213 in #18-33822) as this is a duplicate of claim #6 in the same case. Creditor had been asked to withdraw the claim and failed to do so.
 10/20/22: Broscious has scheduled a hearing on the objection to the IRS claims for November 16, 2022
 08/12/22: Trustee's Report of Sale of Remnant Assets filed with court.
 07/22/22: Order entered approving remnants sale (Doc 379).
 07/20/22: Hearing held; Motion to Approve Remnant Asset Sale granted.
 07/18/22: Meeting with Bill Broscious & Barry Strickland to review IRS claims.
 07/13/22: Email from NC with doc stating claim approved for unclaimed funds totaling \$114,591.21 for tax refunds and funds held by DHHS.
 05/09/22: Broscious filed Application for Compensation; Hearing on 06/01/22.
 05/02/22: Jeremy Rutherford of Balch & Bingham LLP is sending a check for \$4900 that represents unused retainer paid by debtor.
 04/29/22: Order entered approving Strickland's compensation.
 04/29/22: Order entered allowing for consolidation of all claims filed in all 14 cases so a fair distribution can be made. (Doc #346 in case #18-33822).
 04/29/22: Consent Order on Objection to Claim #29
 04/20/22: Hearing held; Motion to be Withdrawn (Doc 326) Motion for Use, Sale or Lease of Property under Section 363
 04/20/22: Hearing concerning Trustee's request for substantive consolidation of all the estates so that all creditors are treated as if holding one claim against the lead debtor. Hearing held; Motion GRANTED.
 04/05/22: Response to Motion to sell Remnants filed by Cranehill Capital.
 03/29/22: Claim filed with North Carolina Dept of Treasury to recover \$114,591.21 owed to Miller-Motte Business College for tax refunds. Motion to sell remnants to be withdrawn.
 03/25/22: Trustee's Motion for Sale of Property under Section 363 (b) <i>(Student Accounts and Remnant Assets). Hearing scheduled for 04/20/22.
 03/16/22: Trustee's Motion to Approve Substantive Consolidation of Estates. Hearing scheduled for 4/20/2022
 03/16/22: Second Application for Compensation for Keiter, Stephens, Hurst, Gary & Shreaves, P.C. as Valuation Professional for the Ch. 7 Trustee; Hearing scheduled for 4/20/2022
 03/16/22: Third Application for Compensation for Whiteford, Taylor & Preston, L.L.P. as Special Litigation Counsel to the Ch. 7 Trustee; Hearing scheduled for 4/20/2022

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01/19/22: Orders entered on Objections to Claim 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 17 and 37
01/20/22: Claim 63 transferred to KeyBank.
01/05/21: Adversary Proceeding Closed, #20-03145; Dismissed.
11/30/21: Check for \$1,400,000 received for settlement of Adv #20-03145.
11/18/21: Issued check for \$300,000 to Field Point per settlement & order.
11/10/21: Order entered approving compromise and settlement.
11-01-21: Adv 20-03145: Motion for Approval of Compromise and Settlement of Adversary Proceeding Claims; Hearing scheduled for 11/10/2021
10/28/21: Adv #20-03145 settled for \$1.4 million. \$1.1M to come to the estate and \$300K to Olde Point to settle their claim.
10/25/21: Mediation.
10/07/21: Tax returns in from Barry Strickland's office; Mailed to appropriate parties and issued check for CA 2021 corporation estimated tax.
09/24/21: Order Granting Employment of William A. Broscious, Esq., PLC in substitution of Kepley Broscious & Biggs, PLC.
09/23/21: Order Granting First Interim Application for Compensation for Keiter, Stephens, Hurst, Gary & Shreaves PC. Fee awarded \$24,957.50. Awarded on 09/22/21.
09/16/21: Order Granting Second Interim Application for Compensation for Whiteford Taylor & Preston, LLP, Fee awarded: \$783,333.33, Expenses awarded: \$14,705.08; Awarded on 9/16/2021
09/03/21: Supplemental Employment Application filed to change from Kepley, Broscious & Biggs PLC to William A. Broscious, Esq., PLC.
08/26/21: Adv. #20-03145 Trial set for 2/22/2022 at 10:00 AM, 2/23/2022 at 11:00 AM and 2/24/2022 at 10:00 AM
08/24/21: Application for Compensation for Keiter, Stephens, Hurst, Gary & Shreaves, P.C. as Valuation Professional for the Trustee; Hearing 9/15/21,
08/24/21: Second Application for Compensation for Whiteford, Taylor & Preston, L.L.P. as Special Litigation Counsel to the Trustee; Hearing 9/15/21.
08/20/21: Check in for settlement of adversary case 20-03115. Record & deposit.
08/18/21: Adversary Proceeding Closed, 20-03114; Dismissed
08/10/21: Bond received, signed and forwarded to June at UST office; issued check for \$275.00 premium.
06/29/21: Order entered approving motion for compromise and settlement of adversary proceeding claims in adversary #20-03115: \$2,350,000 due by 08/07/21 and creditor waives all proofs of claim.
05/26/21: Hearing held; Matter Taken Under Advisement; Parties allowed two weeks to submit Order with agreed language and/or to supplement the record (RE; Motion to Approve 219 Compromise and Settlement).
05/26/21: Surreply to Reply of the Gryphon Directors to the Objection to Statement and Notice of Second Amended Proposed Order Approving the Motion for Approval of Compromise and Settlement of Adversary Proceeding Claims and Barring Assertion of Future Claims Against Directors and Officers of the Debtors (Re: Reply to Motion/Application filed by Gryphon Directors) filed by Douglas M. Foley of McGuireWoods LLP on behalf of Ancora Intermediate Holdings, LLC, Field Point Agency Services, Inc., Marblegate Special Opportunities Master Fund L.P., STVT-AAI Education Inc..
05/24/21: Motion for Joinder (RE: Reply to Motion/Application filed by Gryphon Directors) filed by David G. Browne of Spiro & Browne, PLC on behalf of John P. Olsen.
05/24/21: Reply of the Gryphon Directors to the Objection to Statement and Notice of Second Amended Proposed Order Approving the Motion for Approval of Compromise and Settlement of Adversary Proceeding Claims and Barring Assertion of Future Claims Against Directors and Officers of the Debtors filed by Justin F. Paget of Hunton Andrews Kurth LLP on behalf of Gryphon Directors.
05/19/21: Objection filed to Statement and Notice of Second Amended Proposed Order (I) Approving the Motion for Approval of Compromise and Settlement of Adversary Proceeding Claims and (III) Barring Assertion of Future Claims Against Directors and Officers of the Debtors</i> (Re: related document(s)[223] Statement filed by Harry Shaia, Jr) filed by Douglas M. Foley of McGuireWoods LLP on behalf of Marblegate Special Opportunities Master Fund L.P., Ancora Intermediate Holdings, LLC, Field Point Agency Services, Inc., STVT-AAI Education Inc
04/19/21: Adv. Case #20-03115: Statement and Notice of Modified Proposed Order (I) Approving Motion for Compromise and Settlement of Adversary Proceeding Claims and (II) Barring Assertion of Future Claims Against Directors and Officers of the Debtors filed by William Daniel Prince IV of ThompsonMcMullan, PC on behalf of Charles P. Brissman, Timothy J. Ryder.
04/09/21: Email from bank that the \$198.00 check from Bonnie Culbert was returned NSF.
03/31/21: Motion for Approval of Compromise and Settlement of Adversary Proceeding Claims (Shaia v. R. David Andrews, et al. AP. No. 20-03115); Hearing 04/21/21 at 11:00. Settlement Agreement provides for payment of \$2,350,000.
03/01/21: The defendants increased their offer by \$200,000 to \$1.95M.
02/24/21: Mediation.
02/23/21: Issued check to JAMS, Inc. for mediation. Any unused portion to be refunded.
01/22/21: Order entered approving employment of Keiter.
01/21/21: Corey Booker as special litigation counsel filed Motion to approve Trustee's employment of valuation professional Keiter, Stephens, Hurst, Gary & Shreves, P.C. ("Keiter")
12/08/20: Issued checks to Broscious & Strickland per Orders.
12/03/20: Orders entered approving fee applications of Broscious & Strickland.
12/02/20: Hearings held; fee applications approved.
11/25/20: Ancora filed Response to Broscious & Strickland applications for compensation asking the court to prevent the trustee from paying any fees, etc. from Ancora funds. No hearing scheduled.
11/24/20: Order entered dismissing Adversary #20-03113 & #20-30114.
11/19/20: Order entered Modifying the Automatic Stay to Allow for Payment by the Insurers Under Certain D&O Policies
11/16/20: Adv. #20-03145 filed. Complaint against Ancora, et al for recovery of money.
11/11/20: Statement of Former Director Joseph Kennedy in Opposition to Entry of Order Limiting Amount of Payment of Defense Costs under Certain D&O Policies. Filed in response to Motion for Entry of an Order Modifying the Automatic Stay to Allow for Payment by the Insurers Under Certain D&O Policies. Hearing Nov. 17, 2020.
11/11/20: Fee Applications filed by Broscious (attorney) and Strickland (CPA). hearings Dec. 2, 2020.
11/05/20: Check for \$33,118.66 received from St. Moritz (ADV #20-03114).
11/05/20: Check for \$16,828.07 received from American Express Travel.
11/05/20: Check for \$70K received from Wyatt Rarly Harris Wheeler LLP (ADV #20-03113).

FORM 1
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10/29/20: Order entered approving Settlement with Dixon Hughes Goodman LLP (ADV #20-03113): Pay to the trustee within 10 days of the order the sum of \$70K.
10/21/20: Order (Doc 165) entered approving Settlement with St.Moritz. St. Moritz to pay the trustee \$33,118.66 wthin 10 days of their receipt of the Order.
10/15/20: Reviewed claims #81 through #89 filed by American Express Travel Related Servuces (filed per Court Order - doc 169).
10/13/20: American Express filed POC 81 through 89; all unsecured; per Order approving compromise/settlement (Doc 169)
10/06/20: Motion for Approval of Compromise and Settlement of Avoidance Action Claims (Dixon Hughes Goodman, LLP) filed by Robert Drwery for the Trusee; Hearing on 10/28/20; Seeks settlement of \$70K to be paid immediately and file an unsecured POC for \$70K within 30 days of entry of the Order.
10/05/20: Order entered approving the Motion for Compromise and Settlement of Avoidance Action Claims (American Express Travel Related Services Inc); The Objection is overruled and the Settlement is Approved. St. Moritz is to pay to the Trsutee the \$33,118.66 payment (Adversary case #20-03114).
09/18/20: Motion to Approve Compromise under FRBP 9019 <i>(Motion for Approval of Compromise and Settlement of Avoidance Action Claims (St. Moritz Building Services, Inc.))</i> filed by Robert Norwood Drewry of Whiteford, Taylor & Preston, LLP on behalf of Harry Shaia, Jr. Hearing scheduled for 10/14/2020.
09/17/20: Received from CPA the tax returns for the year ending 06/30/20 for Delta Career.
08/28/20: Motion filed to approve compromise with American Express; hearing 09/30/20
08/25/20: Email Vernon Inge - settled by payment of pending Adversary for preferences
08/13/20: Field Point Agency amended claim in all cases,
07/24/20: 3 Adversary Complaints filed: 20-03113, 20-03114, 20-03115.
07/09/20: Order Deeming Proof of Claim No. 18-1 as Timely Filed (Filed in Case No. 18-33827)
07/09/20: Order Granting Motion for Authority to Conduct Examinations and Issue Subpoenas Pursuant to Rule 2004 of the Federal Rules of Bankruptcy Procedure
06/14/20: Broscious filed Trustee's Response.
06/05/20: Charlotte DuFray Johnson filed Motion to allow late claim in Miller-Motte case; Hearing scheduled for 7/8/2020
05/12/20: Filed Objection to Claim 17 filed in case 18-33827. Response due by 06/15/20.
05/01/20: Email from Marylou Kilian Rice, Legal Compliance Lead Analyst at Cigna Legal - Bankruptcy Unit: They owe Delta \$5,124.71 pharmacy price protection refund. Check will be mailed to Bill Broscious in a couple of weeks.
03/10/20: Nathan Kramer, esq. filed Objection on behalf of Gryphon Investors to the Rule 2004 Motion filed by Corey Booker.
03/10/20: Stipulated Protective Order entered.
03/03/20: Corey Booker filed Rule 2004 Motion to Kirkland & Ellis LLP.
02/27/20: Corey Booker filed Rule 2004 Motions to Gryphon Investors, Ancora, and Field Point. She believes, at a minimum, Delta's damages should be the value of the good schools prior the transaction. She is going to work with Katrina Van Natta on this issue, but may need a valuation expert down the road.
02/25/20: Order Disallowing Claim #80
02/20/20: No response filed to objection to claim 80; Submitted proposed Order.
01/14/20: Checked ECF & claim has not been withdrawn. File Objection; responses due by 02/14/20.
12/12/19: Called and email to Terry Cole at Medshop to withdraw their claim - filed 1 year after POC date.
12/12/19: Order entered approving procedures for release of funds in escrw accounts.
12/11/19: Hearing held; objections over ruled; Motion to Approve Procedures for Release of Funds in Escrow Accounts Granted..
12/10/19: Replacement check in from Tuition Options for \$6552.37.
12/02/19: Email from Axos Bank - the \$6552.37 check from Tuition Options LLC deposited on 11/25/19 has been returned as Refer to Maker.
11/27/19: Motion filed to Approve Procedures for Release of Funds in Escrow Accounts; hearing scheduled for 12/11/19 at 1:30.
09/11/19: Stipulation and Motion for Entry of an Order (I) Deeming Proofs of Claim Timely Filed; (II) Permitting Tanglewood to Apply a Security Deposit Against Pre-Petition Claims and Rejection Damages; and (III) Deeming Any and All of Tanglewood's Administrative Claims Waived.
07/19/19: James Beach, a Kirkland & Ellis private equity partner called Broscious to report that he would be hearing back from K&E next week in response to his demands for detailed invoices and/or billing information
07/18/19: Broscious emailed copies of correspondence regarding the demand made on Kirkland & Ellis: "I received a response from K&E and it was not fully responsive so I sent a follow up letter last week. Copies of the correspondence are attached. I think we will probably need to move for a 2004 examination but will ride whatever Vern Inge prepares for other matters."
05/30/19: Demand letters mailed by Elizabeth Slate (asst to Vernon Inge) to Beacon Hill Staffing Group LLC, Fronteo USA Inc, Duane Morris LLP, and Cooley LLP.
05/28/19: Bill Broscious made demand on Kirkland & Ellis LLP for the \$150K that the debtor paid them in February 2018 as a retainer. The funds & accounting are due to the trustee by June 21st.
05/09/19: Order entered approving the application to employ Whiteford Taylor & Preston LLP as special counsel.
05/09/19: Info in from Broscious on check to be paid for Ancora Reconciliation.
05/03/19: Order entered Approving Reconciliation Procedures Between Trustee and Ancora.
05/02/19: Bill Broscious emailed Joe Filar & Sarah Boehm: he calculates the Trustee should write a check for \$33,479.37 based on the following: \$42,276.87 (accounts belonging to Ancora deposited in debtor's BoA account which Trustee has liquidated) LESS \$8,797.50 (account belonging to Trustee but collected by Ancora). Once the Order Approving the Reconciliaton Procedures is entered, he asked that they advise re payment instructions for the check, including payee and delivery information.
05/01/19: Hearing held; Application to Employ Whiteford Taylor & Preston LLP approved.
05/01/19: Hearing held; Motion to Approve Reconciliaton Procedures approved.
04/23/19: 2 late POC filed; reviewed.

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04/17/19: Bill Broscious filed Motion to Approve Reconciliation Procedures; Hearing scheduled for 05/01/19.
04/12/19: Claims Review for other 13 cases.
04/04/19: Application to Employ Whiteford, Taylor & Preston, LLP as Special Litigation Counsel. Hearing scheduled for 5/1/2019 at 10:30 AM.
03/04/19: Martina Jorve at Delta emailed all 2018 payroll tax returns to Bill Broscious & Barry Strickland.
02/22/19: Barry Strickland requested confirmation that all payroll taxes and W-2s were prepared and filed for 2018 and he requested copies of all payroll returns for all states.
02/21/19: Order entered approving employ of Strickland.
02/21/19: Filed application to employ Barry Strickland as CPA for trustee.
02/19/19: Prepared application to employ Barry Strickland as CPA for trustee.
02/14/19: Check in from ACB for \$13,125.16.
02/08/19: Order entered approving settlement with ACB; they have 10 days to pay trustee \$13,125.16
02/08/19: Order entered approving settlement with TWC; TWC must withdraw their POC.
02/06/19: Hearing held; Motion (doc 61) to Approve Compromise GRANTED: Texas Workforce Commission to withdraw all POCs filed in these cases and retain the money held to offset taxes.
02/06/19: Hearing held; Motion (doc 60) to Approve Compromise GRANTED: Ambassador College Bookstores, Inc. to remit within 10 days of receipt of the Order \$13,125.16 to the Trustee.
02/06/19: Order Deeming Proof of Claim #77 Timely Filed (Doc 68)
02/05/19: Sasha Merced at BofA sent email advising her team has identified an account that still remains open and hasn't been included in either one of your closure letters: #004125392851, CREATIVE TECHNICAL INSTITUTE INC, TIN 010733793
02/05/19: Ms. Martina Hansen testfied that there is an agreement with Parchment.com to provide transcripts to students.
02/05/19: Ronald Page filed Stipulation Deeming Proof of Claim 77 Timely Filed By Testout Corporation
02/04/19: Letter filed with the court by AlaQuest International regarding student transcripts. They are requesting that their \$950 invoice be paid. Forwarded to Bill Broscious who has contacted Peter Barrett.
01/28/19: Claims Review #74 - #77.
01/24/19: Email from Mimi Dwyer at BofA confirming all DACA's have been terminated. Waiting for confirmation that the accounts are closed.
01/16/19: Email from Steven Maniloff at Montgomery, McCracken, Walker & Rhoads, LLP - The letter agreement gives Guardian a 30 day cushion - to February 7, 2019 - to return the balance of the run-out dental claim funds held under the June 13, 2018 terminal claims processing agreement. That having been said, the check has been requested and he expects to receive it from Guardian by the end of next week and perhaps sooner. He will send it to Broscious by overnight mail as soon as he receives it.
01/16/19: Email from Jeffrey Wisler at (Cigna) Connolly Gallagher with Chase bank stmt - Account activity increased the balance to \$183,484.30. Increase due to recovery of overpayments, etc.
01/15/19: Tax returns in for Fed & State; both prepared by CPA firm of Dixon Hughes Goodman LLP in Norfolk VA. Okay to let them be filed.
01/15/19: Check for \$531.00 in from Nevada Dept of Employment, Training & Rehabilitation.
01/14/19: Motion filed to approve settlement with Ambassador College Bookstores Inc (ACB Inc) to recover preference payments. Within 10 days upon enter of Order, payment of \$13125.16 is to be made to the trustee; Hearing is on Feb 6 at 10:30
01/14/19 Motion filed to approve settlement with State of Texas permitting an offset of \$4369.19 tax refund owed by TWC to Piedmont Business Colleges Inc and withdrawal of the POCs filed by the Texas Comptroller; Hearing is on Feb 6 at 10:30
01/11/18: Gerwood Shepard found another BofA acct - total of 4 open accts with balances: #5515 has bal \$39392.12, #1540 has bal \$9260.00, #3437 has bal \$3445.94 and #4529 has bal \$90.00 for a total of \$52188.06
01/10/19: Broscious is working with Katrina Van Natta regarding recovery of restitution payments made by Angela Long to Miller-Motte per Lynchburg Circuit Court sentencing order. The last check issued by Lynchburg court was \$50 dated 11/08/18. Past payments should have been deposited in BoA account 5010. Broscious is directing the Lynchburg Circuit Court clerk's office to send future payments to the bkcy trustee's office.
01/10/19: 3 accounts discovered at BofA with balances. Broscious is working to terminate the accounts and recover the funds: 004113181540, 435003564529. 435003565515.
01/07/19: Order entered granting motion to limit notices to creditors who have filed a POC.
01/03/19: Bill Broscious recommends requesting asset notice on all cases as it appears some creditors may not have received the notice to file a POC.
12/20/18: Motion to Limit Notice filed. Deadline to object is 01/03/19.
12/12/18: Workers Compensation audit is complete and there are no other policies to be audited.
12/04/18: Reviewed claims #1 - #74.
12/03/18: Email from Direct Energy Business - they have created case #02653759 for our check refund request and asking us to allow 1 month for processing.
11/27/18: \$165.37 check in from Tango for October student loan payments; scanned and emailed to Kim Taylor at Broscious' office.
11/20/18: \$4200.69 check in from Partners Financial for October student loan payments.
11/19/18: 4 checks received from BofA for close out of accounts. Amounts & accounts do not match the list we were given by the bank; email to Kim Taylor (Broscious) to resolve.
11/15/18: Signed Agreement with Guardian for them to pay the bankruptcy estate \$24,052.85, etc.
11/13/18: Call from Texas Workforce Commission, Cheryl McNair - check for \$4375.42 should be received next week. They deducted \$197.47 & \$66.30 for 2 other accts the debtor had with them.
11/07/18: \$4223.87 check in from Partners Financial Services Inc. Notified Bill Broscious.
11/02/18: Termination notices sent to BofA for the bank account balances.
10/31/18: Called and email to Texas Workforce Commission re check for the \$4639.19 credit balance.
10/31/18: Status report in from Delta Management. Email from Michael A. Riordan, Esq. stating Delta Mgmt is not interested in continuing to collect these accounts. They are not very collectable and the debtor owes Delta Management money. Bill Broscious responded asking if they know of another entity that would collect or buy the accounts.

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10/29/18: October status report from Delta Management shows outstanding balances of \$2,931,036.42
10/26/18: Bill Broscious contacted Peter Barrett for resolution. The schedules for Delta Career Education Corp disclose various interests and claims of Cisco named parties, including returns of equipment. Please advise regarding the debtor's position concerning this matter - has the equipment been returned, if so, when? If the equipment has not been returned, who has it, Ancora?
10/25/18: Email response from Direct Energy refusing refund without proof; responded with several attachments from Court to prove bankruptcy & trustee.
10/23/18: Jessica Hewitt, CPA, Manager at Dixon Hughes Godman LLP is preparing tax returns. There will be minimal state refunds coming to the trustee from prior year overpayments.
10/23/18: Email from Broscious with Joint Termination Notice for the BofA accounts; Signed and emailed him a scanned copy of the signature page. Funds in the BofA accounts to be delivered to the trustee.
10/19/18: Email from Bill Broscious & Lisa Pinter at Guardian Insurance - refunding the amount that Delta Education had prefunded for dental claims.
10/18/18: Decision made to let the contract on the UPS Store mail box expire Oct. 25. No forwarding to trustee or attorney office.
10/17/18: Email to Direct Energy for refund of \$804.23 credit balance.
10/08/18: Replacement check in amount of \$387.56 received from Tango Delta Financial Inc for July 2018 distribution.
10/04/18: Cigna check for \$324.78 representing a class action settlement payment received from Bill Broscious.
09/20/18: Order Authorizing the Continued Processing and Payment of Pre-Petition Employee Healthcare Claims Pursuant to Administrative Services Agreement
09/19/18: Email confirming the return premium check in the amount of \$40,480.52 was issued by Willis Towers Watson; check mailed to Bill Broscious.
09/11/18: Check from Tuiton Options LLC in amount of \$6772.23 - no documentation received with check. Payment represents student loan payments from August 2018 that were owed to the debtor.
09/05/18: Broscious sent letter to Bank of America for any and all money held in deposit accounts.
08/30/18: Bill Broscious requested Asset Notice be generated on this case.
08/29/18: Spreadsheet received from Broscious & Peter Barrett listing \$40,480.52 in potential insurance refunds.
08/29/18: Bill Broscious filed Motion to allow Cigna to continue processing health claims for employees.
08/03/18: Order entered approving employ of attorney for trustee.
08/02/18: Filed Application to Employ Attorney for the Trustee (Bill Broscious).
08/01/18: Order Granting Motion for Joint Administration with Case Number 18-33818, 18-33829, 18-33831, 18-33814, 18-33820, 18-33828, 18-33821, 18-33825, 18-33827, 18-33801, 18-33830, 18-33819, 18-33826. All 14 cases are consolidated for procedural purposes only and are to be administrated under case #18-33822
07/30/18: Hearing on Motion scheduled for 08/01/18 at 2:00.
07/30/18: Hiring Bill Broscious as attorney for the trustee
07/27/18: Peter Barrett filed Motion for joint administration of cases: 18-33822, 18-33818, 18-33829, 18-33831, 18-33814, 18-33820, 18-33828, 18-33821, 18-33825, 18-33827, 18-33801, 18-33830, 18-33819, 18-33826,

Initial Projected Date of Final Report (TFR): June 30, 2023

June 01, 2023

Date

Current Projected Date of Final Report (TFR): April 30, 2023 (Actual)

/s/ Bruce E. Robinson

Bruce E. Robinson

Form 2

Cash Receipts and Disbursements Record

Exhibit B

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
09/12/18		Tuition Options LLC	Notes & Accts Receivable Unschedule Tuition Options - August 2018 student loan payment		6,772.23		6,772.23
09/12/18	Asset #19		Notes & Accts Receivable 8,430.58 Unschedule Tuition Options - August 2018 student loan payment	1221-000			6,772.23
09/12/18		Tuition Options LLC	Professional fees -1,658.35	3991-000			6,772.23
09/25/18		Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - August 2018 Student Loan payments		3,841.37		10,613.60
09/25/18	Asset #20	Partners Financial Services, Inc.	Notes & Accts Receivable 4,548.64 Unschedule Partners Financial Services - August 2018 Student Loan payments	1221-000			10,613.60
09/25/18			Professional fees -697.27	3991-000			10,613.60
09/25/18			Professional fees -10.00	3991-000			10,613.60
09/25/18	Asset #21	Tango Delta Financial, Inc.	Notes & Accts Receivable Unschedule Tango Delta/JEM Management - August 2018 student loan payments	1221-000	242.99		10,856.59
09/25/18	Asset #22	Willis of Tennessee, Inc.	Refunds for unearned insurance policies - bond cancellations	1290-000	40,480.52		51,337.11

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
10/04/18	Asset #23	Cigna Health and Life Insurance Co.	Cigna check represents a class action settlement payment for which a prior check was not deposited by the debtor	1229-000	324.78		51,661.89
10/05/18		Signature Bank	Bank Service Fee	2600-000		11.81	51,650.08
10/08/18	Asset #21	Tango Delta Financial, Inc.	Notes & Accts Receivable Unschedule Tango Delta/JEM Management - July 2018 student loan payments	1221-000	387.56		52,037.64
10/10/18		Tuition Options LLC	Notes & Accts Receivable Unschedule Tuition Options - September 2018 student loan payment		17,085.34		69,122.98
10/10/18	Asset #19	Tuition Options LLC	Notes & Accts Receivable Unschedule Tuition Options - September 2018 student loan payment	18,422.64	1221-000		69,122.98
10/10/18			Other Professional fees	-1,337.30	3991-000		69,122.98
10/12/18	Asset #24	PNC Bank, N.A.	Proceeds from closed PNC Bank account ...8069	1129-000	35,530.39		104,653.37
10/22/18	Asset #21	Tango Delta Financial, Inc.	Notes & Accts Receivable Unschedule Tango Delta/JEM Management - September 2018 student loan payments	1221-000	106.89		104,760.26
11/07/18		Signature Bank	Bank Service Fee	2600-000		86.90	104,673.36

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
11/08/18		Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - September 2018 Student Loan payments		4,223.87		108,897.23
11/08/18	Asset #20	Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - August 2018 Student Loan payments	5,158.95 1221-000			108,897.23
11/08/18			Other Professional Fees / Commission	-925.08 3991-000			108,897.23
11/08/18			Other Professional Fees / Fees	-10.00 3991-000			108,897.23
11/19/18	Asset #26	Bank of America, N.A.	BofA account ending with 5010 - Delta Educational Systems Inc.	1129-000	114,385.70		223,282.93
11/19/18	Asset #28	Bank of America, N.A.	BofA account ending with 1010 - Miller-Motte Business College Inc.	1129-000	3,670.00		226,952.93
11/19/18	Asset #31	Bank of America, N.A.	BofA account ending with 4037 - McCann Education Centers Inc.	1129-000	90.00		227,042.93
11/19/18	Asset #30	Bank of America, N.A.	BofA account ending with 0619 - National Career Education Inc.	1129-000	221.04		227,263.97
11/20/18		Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - October 2018 Student Loan payments		4,200.69		231,464.66

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
11/20/18	Asset #20	Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - August 2018 Student Loan payments	5,114.28	1221-000		231,464.66
11/20/18				-903.59	3991-000		231,464.66
11/20/18				-10.00	3991-000		231,464.66
11/27/18	Asset #21	Tango Delta Financial, Inc.	Notes & Accts Receivable Unschedule Tango Delta/JEM Management - October 2018 student loan payments	1221-000	165.37		231,630.03
12/05/18	Asset #51	State of Tennessee	Labor & Workforce Dev SUTA overpayment 01/18 acct...873 payable warrant number....2539	1290-000	42.00		231,672.03
12/07/18		Signature Bank	Bank Service Fee	2600-000		157.08	231,514.95
12/13/18	Asset #21	Tango Delta Financial, Inc.	Notes & Accts Receivable Unschedule Tango Delta/JEM Management - November 2018 student loan payments	1221-000	112.63		231,627.58
12/13/18	Asset #36	Delta Management Associates Inc.	Delta Management Associates Inc - November 2018 student loan payments for McCann School Bus Tech	1221-000	134.00		231,761.58
12/13/18	Asset #36	Delta Management Associates Inc.	Delta Management Associates Inc - November 2018 student loan payments for Miller-Motte	1221-000	22.65		231,784.23
12/13/18	Asset #36	Delta Management Associates Inc.	Delta Management Associates Inc - November 2018 student loan payments for McCann School BusTech	1221-000	128.25		231,912.48

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
12/13/18	Asset #36	Delta Management Associates Inc.	Delta Management Associates Inc - November 2018 student loan payments	1221-000	905.45		232,817.93
12/21/18		Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - November 2018 Student Loan payments		2,877.61		235,695.54
12/21/18	Asset #20	Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - August 2018 Student Loan payments	3,462.48	1221-000		235,695.54
12/21/18			Professional fees	-574.87	3991-000		235,695.54
12/21/18			Professional fees	-10.00	3991-000		235,695.54
01/04/19	Asset #31	Bank of America, N.A.	BofA account ending with 4037 - McCann Education Centers Inc.	1129-000	90.00		235,785.54
01/04/19	Asset #26	Bank of America, N.A.	BofA account ending with 5010 - Delta Educational Systems Inc.	1129-000	61,972.09		297,757.63
01/08/19	Asset #36	Delta Management Associates Inc.	Delta Management Associates Inc - December 2018 student loan payments for McCann	1221-000	134.00		297,891.63
01/08/19	Asset #36	Delta Management Associates Inc.	Delta Management Associates Inc - December 2018 student loan payments for McCann	1221-000	427.63		298,319.26
01/08/19		Signature Bank	Bank Service Fee	2600-000		247.74	298,071.52

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
01/15/19	Asset #43	State of Nevada DETR	Dept of Employment, Training and Rehabilitation, employer account....9800, warrant number...0630	1229-000	531.00		298,602.52
01/22/19		Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - December 2018 Student Loan payments		2,667.63		301,270.15
01/22/19	Asset #20	Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - August 2018 Student Loan payments	3,270.96	1221-000		301,270.15
01/22/19			Professional fees	-593.33	3991-000		301,270.15
01/22/19			Professional fees	-10.00	3991-000		301,270.15
01/22/19	Asset #21	Tango Delta Financial, Inc.	Notes & Accts Receivable Unschedule Tango Delta/JEM Management - December 2018 student loan payments	1221-000	113.97		301,384.12
01/23/19	Asset #26	Bank of America, N.A.	BofA account ending with 5010 - electronic credit posted to closed account	1129-000	11.90		301,396.02
01/28/19	Asset #62	State of North Carolina	Miller Motte Business College: Check from North Carolina for overpayment of A/R for 1st quarter 2018	1229-000	5,626.24		307,022.26
01/28/19	Asset #45	Wells Fargo VEndor Fin Serv	Refund of excess PTax collected - closed account Delta Career Education Account ...4014	1229-000	25.82		307,048.08

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
01/29/19		Tuition Options LLC	Notes & Accts Receivable Unschedule Tuition Options - October-December 2018 student loan payment		30,924.34		337,972.42
01/29/19	Asset #19	Tuition Options LLC	Notes & Accts Receivable 34,425.87 Unschedule Tuition Options - September 2018 student loan payment	1221-000			337,972.42
01/29/19			Other professional fees -3,501.53	3991-000			337,972.42
02/01/19	Asset #1	The Guardian Life Insurance	Balance of the fun-out dental claim funds that Guardian recovered from DElta Career Education Corp purusant to their June 13, 2018 reminal claims processing agreement. The bankruptcy estate is to pay approved EOBs from these funds, when any are received	1129-000	24,399.95		362,372.37
02/06/19	Asset #46	Culligan Water Conditioning	McCann School of Business - customer refunds payable	1229-000	91.78		362,464.15
02/07/19	Asset #40	Bank of America, N.A.	Miller-Motte Business College Inc. - close acct ending with 1540 5/9/19: Trustee compensation reduced by \$9246 that belonged to Ancora	1229-000	9,260.00		371,724.15
02/07/19		Signature Bank	Bank Service Fee	2600-000		314.15	371,410.00
02/12/19	Asset #36	Delta Management Associates Inc.	Miller Motte Tech - January student loan payment	1221-000	18.75		371,428.75
02/12/19	Asset #36	Delta Management Associates Inc.	McCann - January student loan payment	1221-000	134.00		371,562.75

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	8 Checking Account Balance
02/14/19	Asset #47	Ambassador College Bookstores Inc.	Settlement Agreement; Order (doc 71) entered 2/8/19 approving the compromise & settlement of avoidance action claim (doc 60)	1229-000	13,125.16		384,687.91
02/18/19	Asset #21	Tango Delta Financial, Inc.	Notes & Accts Receivable Unschedule Tango Delta/JEM Management - January 2019 student loan payments	1221-000	115.83		384,803.74
02/18/19	Asset #39	Bank of America, N.A.	BofA Acct #5515 closing balance - Atlantic Coast Colleges Inc. 5/9/19: Trustee compensation reduced by \$20,812.12 that belonged to Ancora	1229-000	39,392.12		424,195.86
02/18/19	Asset #41	Bank of America, N.A.	BofA Acct #3437 closing balance - Atlantic Coast Colleges Inc. 5/9/19: Trustee compensation reduced by \$20,812.12 that belonged to Ancora	1229-000	3,445.94		427,641.80
02/18/19	Asset #31	Bank of America, N.A.	BofA Acct #4529 closing balance - McCann Education Centers Inc. - Operating account 5/9/19: Trustee compensation reduced by \$12,218.75 that belonged to Ancora	1129-000	12,308.75		439,950.55
02/21/19		Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - Jan 2019 Student Loan payments for McCann & Miller-Motte		4,255.57		444,206.12
02/21/19	Asset #20	Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - August 2018 Student Loan payments	5,121.02	1221-000		444,206.12

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
02/21/19			Professional fees -855.45	3991-000			444,206.12
02/21/19			Professional fees -10.00	3991-000			444,206.12
02/26/19		Tuition Options LLC	Notes & Accts Receivable Unschedule Tuition Options - October-DJanuary 2019 student loan payments		10,196.60		454,402.72
02/26/19	Asset #19	Tuition Options LLC	Notes & Accts Receivable Unschedule Tuition Options - September 2018 student loan payment	11,247.74	1221-000		454,402.72
02/26/19			Other professional fees -1,051.14	3991-000			454,402.72
03/07/19		Signature Bank	Bank Service Fee	2600-000		381.34	454,021.38
03/11/19	Asset #38	Eugene C. Wingfield, Clerk	Miller-Motte Technical College - restitucion payment from Angela Walthall Long, Lynchburg Circuit Court case CR....52-00	1249-000	200.00		454,221.38
03/11/19	Asset #36	Delta Management Associates Inc.	McCann School of Business - February 2019 student loan payment	1221-000	134.00		454,355.38
03/12/19	Asset #21	Tango Delta Financial, Inc.	Miller-Motte Technical College - Feb 2019 student loan payment	1221-000	117.11		454,472.49
03/13/19		Williams & Fudge, Inc.	Delta Career Education Corp - student loan payment		1,227.18		455,699.67
03/13/19	Asset #48		Delta Career Education Corp - student loan payment	2,060.92	1221-000		455,699.67

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
03/13/19			Other professional fees -833.74	3991-000			455,699.67
03/20/19		Partners Financial Services, Inc.	McCann-Feb 2019 student loan payments \$2968.03 Miller-Motte-Feb 2019 student loan payment \$1919.28		4,887.31		460,586.98
03/20/19	Asset #20	Partner Financial Services, Inc.	Notes & Accts Receivable Unscheduled Partners Financial Services - August 2018 Student Loan payments	6,260.33	1221-000		460,586.98
03/20/19		Partners Financial Services Inc.	Other Professional Fees / Fees	-10.00	3991-000		460,586.98
03/20/19			Other Professional Fees / Commission	-1,363.02	3991-000		460,586.98
03/27/19		Tuition Options LLC	Tuition Options - February 2019 student loan payment		7,194.83		467,781.81
03/27/19	Asset #19	Tuition Options LLC	Notes & Accts Receivable Unschedule Tuition Options - September 2018 student loan payment	8,116.95	1221-000		467,781.81
03/27/19			Other professional fees	-922.12	3991-000		467,781.81
03/28/19	200001	Insurance Partners	Blanket bond policy #...2908 3/1/19-3/1/20 Acct#12072 Harry Shaia Jr. Invoice #...0680	2300-000		310.91	467,470.90

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	8 Checking Account Balance
04/05/19		Signature Bank	Bank Service Fee	2600-000		485.70	466,985.20
04/09/19		Tuition Options LLC	Tuition Options - February 2019 student loan payment		9,145.27		476,130.47
04/09/19	Asset #19	Tuition Options LLC	Notes & Accts Receivable Unschedule Tuition Options - September 2018 student loan payment	11,062.51	1221-000		476,130.47
04/09/19			Other professional fees	-1,917.24	3991-000		476,130.47
04/09/19	Asset #36	Delta Management Associates Inc.	McCann - March 2019 student loan payment	1221-000	134.00		476,264.47
04/10/19		Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments		747.03		477,011.50
04/10/19	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments	1,161.46	1221-000		477,011.50
04/10/19			other professional fees	-414.43	3991-000		477,011.50
04/16/19	Asset #38	Eugene C. Wingfield, Clerk	Miller-Motte Technical College-restitution payment from Angela Walthall Long, Lynchburg Circuit Court Case CR 11022652-00	1249-000	50.00		477,061.50
04/16/19	Asset #21	Tango Delta Financial, Inc.	Tango Delta/JEM Management - March 2019 student loan payments	1221-000	204.37		477,265.87

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
05/01/19		Partners Financial Services, Inc.	Miller-Motte-March 2019 student loan payment \$2026.36 McCann-March 2019 student loan payments \$803.82		2,820.18		480,086.05
05/01/19	Asset #20	Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - August 2018 Student Loan payments	3,456.02	1221-000		480,086.05
05/01/19			Professional fees	-625.84	3991-000		480,086.05
05/01/19			Professional fees	-10.00	3991-000		480,086.05
05/02/19	Asset #49	Can Do, Inc.	McCann Business Centers Inc. - refund of deposit and/or prepayment held at the time of filing. McCann owes the company \$580.09	1129-000	1,000.00		481,086.05
05/07/19		Signature Bank	Bank Service Fee	2600-000		487.21	480,598.84
05/09/19	Asset #38	Eugene C. Wingfield, Clerk	Miller-Motte Technical College-restitution payment from Angela Walthall Long, Lynchburg Circuit Court Case CR 11022652-00	1249-000	50.00		480,648.84

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
05/09/19	200002	STVT-AAI Education Inc.	Ancora Reconciliation Per Order (Doc 89) entered on 5/3/2019. Delivery of funds collected by the trustee belonging to Ancora: \$42,276.87 (accounts belonging to Ancora deposited in debtor's BofA accounts which Trustee has liquidated) LESS \$8,797.50 (amount belonging to Trustee but collected by Ancora) for net payment of \$33,479.37	8500-002		33,479.37	447,169.47
05/10/19		Tuition Options LLC	Tuition Options - April 2019 student loan payment		8,385.22		455,554.69
05/10/19	Asset #19	Tuition Options LLC	Notes & Accts Receivable Unschedule Tuition Options - September 2018 student loan payment	9,275.26	1221-000		455,554.69
05/10/19			Other professional fees	-890.04	3991-000		455,554.69
05/21/19	Asset #50	Shaneka Powell	Miller-Motte Greenville Campus: Student ID 5782448	1221-000	105.43		455,660.12
05/23/19		Partners Financial Services, Inc.	April 2019 student loan payment		4,232.86		459,892.98
05/23/19	Asset #20	Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - August 2018 Student Loan payments	5,260.96	1221-000		459,892.98
05/23/19			Professional fees	-1,018.10	3991-000		459,892.98

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Account:	*****8425 - Checking
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
05/23/19			Professional fees -10.00	3991-000			459,892.98
05/29/19		Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments		1,207.44		461,100.42
05/29/19	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp 1,942.99 - Student loan payments	1221-000			461,100.42
05/29/19			other professional fees -735.55	3991-000			461,100.42
05/29/19	Asset #51	State of Tennessee	Franchise and Excise Tax. Supplies Number...0184; Warrant Number...9891	1290-000	1,060.00		462,160.42
06/06/19	Asset #52	Bank of America, N.A.	Chapter 5 Recoveries (BOA 549 claims)	1290-000	12,056.52		474,216.94
06/06/19	Asset #52	Bank of America, N.A.	Chapter 5 Recoveries (BOA 549 claims) Posted Aug 2018 for July 2018 Analysis Fees	1290-000	13,420.90		487,637.84
06/07/19		Signature Bank	Bank Service Fee	2600-000		497.29	487,140.55
06/18/19		Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments		1,525.59		488,666.14
06/18/19	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp 2,459.06 - Student loan payments	1221-000			488,666.14
06/18/19			other professional fees -933.47	3991-000			488,666.14
06/18/19	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - invoice #1978561	1221-000	24.11		488,690.25

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Blanket Bond:	\$3,000,000.00 (per case limit)
Period Ending:	06/01/23	Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
06/25/19		Tuition Options LLC	Tuition Options - May 2019 student loan payment		6,494.75		495,185.00
06/25/19	Asset #19	Tuition Options LLC	Notes & Accts Receivable Unschedule Tuition Options - September 2018 student loan payment	7,306.85 1221-000			495,185.00
06/25/19			Other professional fees	-812.10 3991-000			495,185.00
06/25/19		Partners Financial Services, Inc.	McCann -May 2019 student loan payments \$585.28 Miller-Motte-May 2019 student loan payments		1,956.08		497,141.08
06/25/19	Asset #20	Partners Financial Services, Inc.	Notes & Accts Receivable Unschedule Partners Financial Services - August 2018 Student Loan payments	2,459.99 1221-000			497,141.08
06/25/19			Professional fees	-493.91 3991-000			497,141.08
06/25/19			Professional fees	-10.00 3991-000			497,141.08
07/08/19		Signature Bank	Bank Service Fee	2600-000		503.09	496,637.99

Form 2
Cash Receipts and Disbursements Record

Case Number: 18-33822 KLP **Trustee:** Bruce E. Robinson
Case Name: Delta Career Education Corporation **Bank Name:** Flagstar Bank, N.A.
et al **Account:** *****8425 - Checking
Taxpayer ID#: 75-3135135 **Blanket Bond:** \$3,000,000.00 (per case limit)
Period Ending: 06/01/23 **Separate Bond:** N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
07/23/19		Transfer	Transfer to account 0096	9999-000		496,637.99	0.00

ACCOUNT TOTALS Less: Bank Transfers	533,600.58 0.00	533,600.58 496,637.99	\$0.00
Subtotal Less: Payment to Debtors	533,600.58 0.00	36,962.59 0.00	
NET Receipts / Disbursements	<u>\$533,600.58</u>	<u>\$36,962.59</u>	

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Blanket Bond:	\$3,000,000.00 (per case limit)
Period Ending:	06/01/23	Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	8 Checking Account Balance
07/23/19	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2014662	1221-000	128.01		128.01
07/23/19		Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2014661		1,179.81		1,307.82
07/23/19	Asset #48		Delta Career Education Corp - Student loan payments - Invoice #2014661 1,895.34	1221-000			1,307.82
07/23/19			Professional fees -715.53	3991-000			1,307.82
07/23/19		Tuition Options LLC	Delta Career Education Corp - June 2019 Student loan payments		7,985.20		9,293.02
07/23/19	Asset #19		Delta Career Education Corp - June 2019 Student loan payments 8,782.30	1221-000			9,293.02
07/23/19			Professional Fees -797.10	3991-000			9,293.02
07/23/19		Partners Financial Services, Inc.	Delta Career Education Corp - June 2019 Student loan payments		1,485.89		10,778.91
07/23/19	Asset #20		Delta Career Education Corp - June 2019 Student loan payments 1,886.94	1221-000			10,778.91
07/23/19			Professional fees -391.05	3991-000			10,778.91
07/23/19			Professional fees -10.00	3991-000			10,778.91

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
07/23/19		Transfer	Transfer from account 8425	9999-000	496,637.99		507,416.90
07/30/19	Asset #38	Eugene C. Wingfield, Clerk	Other Litigation/Settlements Miller-Motte Technical College - restitution payment from Angela Walthall Long, Lynchburg Circuit Court case CR11022652-00	1249-000	100.00		507,516.90
07/30/19	Asset #23	Cashier's Check - JP Morgan Chase Bank, NA	Balance in the CIGNA Health & Life Insurance claims payment bank account Delta Career Education Corp established for JPMC.	1229-000	265,584.04		773,100.94
08/16/19	Asset #38	Eugene C. Wingfield, Clerk	Miller-Motte Technical College - restitution payment from Angela Walthall Long, Lynchburg Circuit Court case CR11022652-00	1249-000	50.00		773,150.94
08/16/19	Asset #48	Williams & Fudge, Inc.	Notes & Accts Receivable scheduled 08/13/19: Delta Career Education Corp - Student loan payments - Invoice #2050512 Bill Nance	1221-000	103.66		773,254.60
08/16/19		Williams & Fudge, Inc.	8/13/19: Delta Career Education Corp - student loan payments - invoice #2050511 Bill Nance		1,262.76		774,517.36
08/16/19	Asset #48		8/13/19: Delta Career Education Corp - student loan payments - invoice #2050511 Bill Nance	2,039.60	1221-000		774,517.36
08/16/19			Professional fees	-776.84	3991-000		774,517.36
08/20/19	Asset #21	Tango Delta Financial, Inc.	Creative Circus - July 2019 student loan payment	1221-000	85.23		774,602.59

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
08/22/19	Asset #20		Delta Career Education Corp - June 2019 Student loan payments	2,231.91	1221-000		774,602.59
08/22/19			Professional fees	-490.26	3991-000		774,602.59
08/22/19			Professional fees	-10.00	3991-000		774,602.59
08/22/19		Partners Financial Services, Inc.	Miller-Motte Technical College - July 2019 Student loan payments			1,731.65	776,334.24
08/29/19	Asset #19		Delta Career Education Corp - June 2019 Student loan payments	7,088.14	1221-000		776,334.24
08/29/19			Professional Fees	-731.73	3991-000		776,334.24
08/29/19		Tuition Options LLC	Delta Career Education Corp - July 2019 Student loan payments			6,356.41	782,690.65
09/10/19	Asset #48		Delta Career Education Corp - Student loan payments - Invoice #2086570 Bill Nance	1,770.94	1221-000		782,690.65
09/10/19			Professional fees	-682.85	3991-000		782,690.65
09/10/19		Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2086570 Bill Nance			1,088.09	783,778.74
09/10/19	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2086571 Bill Nance	1221-000		103.66	783,882.40

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Blanket Bond:	\$3,000,000.00 (per case limit)
Period Ending:	06/01/23	Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
09/17/19	Asset #38	Eugene C. Wingfield, Clerk	Miller-Motte Technical College-restituition payment from Angela Walthall Long, Lynchburg Circuit Court case CR...52-00	1249-000	50.00		783,932.40
09/24/19	Asset #20		Delta Career Education Corp - June 2019 Student loan payments	988.50	1221-000		783,932.40
09/24/19			Professional fees -208.65	3991-000			783,932.40
09/24/19			Professional fees -10.00	3991-000			783,932.40
09/24/19	Asset #19		Delta Career Education Corp - June 2019 Student loan payments	5,923.38	1221-000		783,932.40
09/24/19			Professional Fees -671.49	3991-000			783,932.40
09/24/19		Partners Financial Services, Inc.	McCann-Carlisle - August 2019 Student loan payments		769.85		784,702.25
09/24/19		Tuition Options LLC	Delta Career Education Corp - August 2019 Student loan payments		5,251.89		789,954.14
10/10/19	Asset #48		Delta Career Education Corp - Student loan payments - Invoice #2014661	2,897.54	1221-000		789,954.14
10/10/19			Professional fees -951.48	3991-000			789,954.14
10/10/19		Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2123140 Bill Nance		1,946.06		791,900.20

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
10/10/19	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2123141 Bill Nance	1221-000	103.21		792,003.41
10/29/19	Asset #20	Partners Financial Services, Inc.	Miller-Motte Technical College & McCann-Carlisle - September 2019 Student loan payments	1,287.51	1221-000		792,003.41
10/29/19			Professional fees -253.33	3991-000			792,003.41
10/29/19			Professional fees -10.00	3991-000			792,003.41
10/29/19	Asset #19		Delta Career Education Corp - September 2019 Student loan payments	7,409.21	1221-000		792,003.41
10/29/19			Professional Fees -673.22	3991-000			792,003.41
10/29/19		Partners Financial Services, Inc.	Miller-Motte Technical College & McCann-Carlisle - September 2019 Student loan payments		1,024.18		793,027.59
10/29/19		Tuition Options LLC	Delta Career Education Corp - September 2019 Student loan payments		6,735.99		799,763.58
11/12/19	Asset #48		Delta Career Education Corp - October Student loan payments - Invoice #2160625 Bill Nance	1,036.80	1221-000		799,763.58
11/12/19			Professional fees -406.22	3991-000			799,763.58

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
11/12/19		Williams & Fudge, Inc.	Delta Career Education Corp - October Student loan payments - Invoice #2160625 Bill Nance		630.58		800,394.16
11/12/19	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - October Student loan payments - Invoice #2160625 Bill Nance	1221-000	24.10		800,418.26
11/12/19	Asset #53	North Carolina Dept of Revenue	Refund for tax period of 7/1/17-6/30/18	1224-000	21,597.37		822,015.63
11/19/19	Asset #20		Miller-Motte Technical College & McCann-Carlisle - October 2019 Student loan payments	1,029.88	1221-000		822,015.63
11/19/19			Professional fees	-239.51	3991-000		822,015.63
11/19/19			Professional fees	-10.00	3991-000		822,015.63
11/19/19		Partners Financial Services, Inc.	Miller-Motte Technical College & McCann-Carlisle - October 2019 Student loan payments		780.37		822,796.00
11/26/19		Tuition Options LLC	Delta Career Education Corp - October 2019 Student loan payments	1221-000	6,552.37		829,348.37
12/03/19	Asset #38	Eugene C. Wingfield, Clerk	Miller-Motte Technical College-restitution payment from Angela Walthall Long, Lynchburg Circuit Court case CR...52-00	1249-000	50.00		829,398.37
12/03/19		Tuition Options LLC	Delta Career Education Corp - October 2019 Student loan payments	1221-000	-6,552.37		822,846.00

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
12/10/19	Asset #19		Delta Career Education Corp - October 2019 Student loan payments (replacement check) 7,208.81	1221-000			822,846.00
12/10/19			Professional Fees -656.44	3991-000			822,846.00
12/10/19		Tuition Options LLC	Delta Career Education Corp - October 2019 Student loan payments (replacement check)		6,552.37		829,398.37
12/17/19	Asset #19		Creative Circus - October 2019 Student loan payment 106.85	1221-000			829,398.37
12/17/19			Professional Fees -3.00	3991-000			829,398.37
12/17/19		Tuition Options LLC	Creative Circus - October 2019 Student loan payment		103.85		829,502.22
12/31/19	Asset #20		Miller-Motte Technical College & McCann-Carlisle - November 2019 Student loan payments 752.86	1221-000			829,502.22
12/31/19			Professional fees -170.25	3991-000			829,502.22
12/31/19			Professional fees -10.00	3991-000			829,502.22
12/31/19		Partners Financial Services, Inc.	Miller-Motte Technical College & McCann-Carlisle - November 2019 Student loan payments		572.61		830,074.83

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
01/14/20	Asset #19		November 2019 Student loan payments	5,758.14	1221-000		830,074.83
01/14/20			Professional Fees	-578.21	3991-000		830,074.83
01/14/20	Asset #48		Delta Career Education Corp - Student loan payments - Invoice #2231864 Bill Nance	3,201.60	1221-000		830,074.83
01/14/20			Professional fees	-1,272.13	3991-000		830,074.83
01/14/20		Tuition Options LLC	November 2019 Student loan payments			5,179.93	835,254.76
01/14/20	Asset #48		Delta Career Education Corp - Student loan payments - Invoice #2195544 Bill Nance	6,070.42	1221-000		835,254.76
01/14/20			Professional fees	-2,416.27	3991-000		835,254.76
01/14/20		Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2231864 Bill Nance			1,929.47	837,184.23
01/14/20		Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2195544 Bill Nance			3,654.15	840,838.38
01/14/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2195545 Bill Nance	1221-000		16.03	840,854.41
01/23/20	Asset #20		Dec 2019 student loan payments	601.12	1221-000		840,854.41

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
01/23/20			Professional fees -132.31	3991-000			840,854.41
01/23/20			Professional fees -25.00	3991-000			840,854.41
01/23/20		Partners Financial Services, Inc.	Dec 2019 student loan payments		443.81		841,298.22
01/30/20	Asset #19		December 2019 Student loan payments 7,137.53	1221-000			841,298.22
01/30/20			Professional Fees -613.29	3991-000			841,298.22
01/30/20		Tuition Options LLC	December 2019 Student loan payments		6,524.24		847,822.46
01/30/20	Asset #19	Tuition Options LLC	March 2019 adjustment Student loan payments	1221-000	956.28		848,778.74
02/13/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2268452 Bill Nance	1221-000	611.50		849,390.24
02/13/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Invoice #2268453 Bill Nance - Court costs	1221-000	32.07		849,422.31
02/27/20	Asset #20		Jan 2020 student loan payments 868.38	1221-000			849,422.31
02/27/20			Professional fees -199.34	3991-000			849,422.31
02/27/20			Professional fees -25.00	3991-000			849,422.31
02/27/20		Partners Financial Services, Inc.	Jan 2020 student loan payments		644.04		850,066.35

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
03/10/20	Asset #19		January 2020 Student loan payments	5,727.99	1221-000		850,066.35
03/10/20			Professional Fees	-535.66	3991-000		850,066.35
03/10/20	Asset #48		Delta Career Education Corp - Deb 2020 Student loan payments - Invoice #2304768	2,211.48	1221-000		850,066.35
03/10/20			Professional fees	-784.19	3991-000		850,066.35
03/10/20		Tuition Options LLC	January 2020 Student loan payments			5,192.33	855,258.68
03/10/20		Williams & Fudge, Inc.	Delta Career Education Corp - Deb 2020 Student loan payments - Invoice #2304768			1,427.29	856,685.97
03/10/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Deb 2020 Student loan payments - Invoice #2304769	1221-000		16.03	856,702.00
03/10/20	20001	Insurance Partners	Bond #3792908	2300-000		408.57	856,293.43
03/23/20	Asset #20		Feb 2020 student loan payments	725.00	1221-000		856,293.43
03/23/20			Professional fees	-181.30	3991-000		856,293.43
03/23/20			Professional fees	-25.00	3991-000		856,293.43
03/23/20	Asset #19		Feb 2020 Student loan payments	7,095.65	1221-000		856,293.43

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
03/23/20			Professional Fees -512.55	3991-000			856,293.43
03/23/20		Partners Financial Services, Inc.	Feb 2020 student loan payments		518.70		856,812.13
03/23/20		Tuition Options LLC	Feb 2020 Student loan payments		6,583.10		863,395.23
04/14/20	Asset #19		March 2020 Student loan payments 4,627.55	1221-000			863,395.23
04/14/20			Professional Fees -492.69	3991-000			863,395.23
04/14/20		Tuition Options LLC	March 2020 Student loan payments		4,134.86		867,530.09
04/16/20	Asset #48		Delta Career Education Corp - March 2020 Student loan payments - Invoice #2341786 1,006.90	1221-000			867,530.09
04/16/20			Professional fees -390.02	3991-000			867,530.09
04/16/20		Williams & Fudge, Inc.	Delta Career Education Corp - March 2020 Student loan payments - Invoice #2341786		616.88		868,146.97
04/16/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - March 2020 Student loan payments - Invoice #2341787	1221-000	497.11		868,644.08
04/16/20	20002	Franchise Tax Board	#2651328, 2018 form 100 California tax returns	2820-000		2,216.00	866,428.08
04/23/20	Asset #20		March 2020 student loan payments 1,359.28	1221-000			866,428.08
04/23/20			Professional fees -339.85	3991-000			866,428.08

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	8 Checking Account Balance
04/23/20			Professional fees -25.00	3991-000			866,428.08
04/23/20		Partners Financial Services, Inc.	March 2020 student loan payments		994.43		867,422.51
05/12/20	Asset #48		Delta Career Education Corp - April 2020 Student loan payments - Invoice #2413817	4,310.42	1221-000		867,422.51
05/12/20			Professional fees -1,715.67	3991-000			867,422.51
05/12/20		Williams & Fudge, Inc.	Delta Career Education Corp - April 2020 Student loan payments - Invoice #2413817		2,594.75		870,017.26
05/12/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - April 2020 Student loan payments - Invoice #2413818	1221-000	775.39		870,792.65
05/26/20	Asset #20		Student loan payments 897.32	1221-000			870,792.65
05/26/20			Professional fees -249.36	3991-000			870,792.65
05/26/20		Partners Financial Services, Inc.	Student loan payments		647.96		871,440.61
05/26/20	Asset #54	Cigna Health and Life Insurance Co.	Cigna Pharmacy Price Protection Refund owed to Delta	1229-000	4,876.48		876,317.09
06/10/20	Asset #48		Delta Career Education Corp - May 2020 Student loan payments - Invoice #2451419	2,003.14	1221-000		876,317.09
06/10/20			Professional fees -797.98	3991-000			876,317.09

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
06/10/20		Williams & Fudge, Inc.	Delta Career Education Corp - May 2020 Student loan payments - Invoice #2451419		1,205.16		877,522.25
06/17/20	Asset #19		April & May 2020 Student loan payments 12,077.15	1221-000			877,522.25
06/17/20			Professional Fees -978.12	3991-000			877,522.25
06/17/20		Tuition Options LLC	April & May 2020 Student loan payments		11,099.03		888,621.28
06/19/20	Asset #20		Student loan payments 580.00	1221-000			888,621.28
06/19/20			Professional fees -145.02	3991-000			888,621.28
06/19/20		Partners Financial Services, Inc.	Student loan payments		434.98		889,056.26
06/19/20	Asset #20		Student loan payments 580.00	1221-000			889,056.26
06/19/20			Professional fees -145.02	3991-000			889,056.26
06/19/20			Professional fees -25.00	3991-000			889,056.26
06/19/20		Partners Financial Services, Inc.	Miller Motte - May 2020 Student loan payments		409.98		889,466.24
06/19/20		Partners Financial Services, Inc.	Student loan payments		-434.98		889,031.26
06/19/20			Professional fees 145.02	3991-000			889,031.26
06/19/20	Asset #20		Student loan payments -580.00	1221-000			889,031.26

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
07/13/20	Asset #48		Delta Career Education Corp 1,832.28 - May 2020 Student loan payments - Invoice #2451419	1221-000			889,031.26
07/13/20			Professional fees -732.91	3991-000			889,031.26
07/13/20		Williams & Fudge, Inc.	Delta Career Education Corp - June 2020 Student loan payments - Invoice #2488759		1,099.37		890,130.63
07/13/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - June 2020 Student loan payments - Invoice #2488760	1221-000	32.05		890,162.68
07/29/20	Asset #19		Miller Motte - June 2020 657.51 Student loan payments	1221-000			890,162.68
07/29/20			Professional Fees -164.39	3991-000			890,162.68
07/29/20			Professional fees -25.00	3991-000			890,162.68
07/29/20		Tuition Options LLC	Miller Motte - June 2020 Student loan payments		468.12		890,630.80
08/03/20	Asset #19		June 2020 Student loan 6,158.08 payments	1221-000			890,630.80
08/03/20			Professional Fees -458.99	3991-000			890,630.80
08/03/20		Tuition Options LLC	June 2020 Student loan payments		5,699.09		896,329.89

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
08/12/20	Asset #48		Delta Career Education Corp - July 2020 Student loan payments - Invoice #2524141	3,336.76	1221-000		896,329.89
08/12/20			Professional fees	-1,334.70	3991-000		896,329.89
08/12/20		Williams & Fudge, Inc.	Delta Career Education Corp - July 2020 Student loan payments - Invoice #2524141			2,002.06	898,331.95
08/12/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - July 2020 Student loan payments - Invoice #2524142		1221-000	16.03	898,347.98
08/26/20	Asset #36		April 2019 student loan payment (McCann) replacement check	199.52	1221-000		898,347.98
08/26/20			Professional fees	-65.84	3991-000		898,347.98
08/26/20		Delta Management Associates Inc.	April 2019 student loan payment (McCann) replacement check			133.68	898,481.66
08/26/20	Asset #36		April 2019 student loan payment (Miller Motte) replacement check	100.00	1221-000		898,481.66
08/26/20			Professional fees	-25.00	3991-000		898,481.66
08/26/20		Delta Management Associates Inc.	April 2019 student loan payment (Miller Motte) replacement check			75.00	898,556.66
08/26/20	Asset #19		July 2020 Student loan payments	4,374.79	1221-000		898,556.66

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
08/26/20			Professional Fees -410.57	3991-000			898,556.66
08/26/20		Tuition Options LLC	July 2020 Student loan payments		3,964.22		902,520.88
08/26/20	Asset #20		Student loan payments 75.00	1221-000			902,520.88
08/26/20			Professional fees -25.00	3991-000			902,520.88
08/26/20		Partners Financial Services, Inc.	June 2020 Student loan payments		50.00		902,570.88
09/09/20	Asset #48		Delta Career Education Corp - Aug 2020 Student loan payments - Invoice #32559719 4,427.90	1221-000			902,570.88
09/09/20			Professional fees -1,771.13	3991-000			902,570.88
09/09/20		Williams & Fudge, Inc.	Delta Career Education Corp - Aug 2020 Student loan payments - Invoice #32559719		2,656.77		905,227.65
09/09/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Bill Nanace Invoice #2559720	1221-000	24.05		905,251.70
09/17/20	Asset #22	Willis Towers Watson Southeast Inc	bond concellation return premiums	1290-000	294.00		905,545.70
09/17/20	20003	Franchise Tax Board	2651328, 2019 Form 100 2019 Tax return	5800-000		1,931.00	903,614.70
09/17/20	20004	Franchise Tax Board	CA Corp 26511328 EIN 75-3135135 2020 Form 100-ES	5800-000		1,600.00	902,014.70

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
09/24/20	Asset #19	Tuition Options LLC	August 2020 Student loan payments. This check should have been for \$5,899.97. The additional portion of this payment has been requested	1221-000	2,043.94		904,058.64
10/01/20	Asset #20		August 2020 Student loan payments 128.40	1221-000			904,058.64
10/01/20			Professional fees -25.80	3991-000			904,058.64
10/01/20			Professional fees -25.00	3991-000			904,058.64
10/01/20		Partners Financial Services, Inc.	August 2020 Student loan payments		77.60		904,136.24
10/06/20	Asset #19		August 2020 Student loan payments. Received 2 checks \$2,043.94 and \$3,856.03. Total for August 2020 was \$6,369.00 gross, \$469.03 fees, and \$5,899.97 net 4,325.06	1221-000			904,136.24
10/06/20			Professional Fees -469.03	3991-000			904,136.24
10/06/20		Tuition Options LLC	August 2020 Student loan payments. Received 2 checks \$2,043.94 and \$3,856.03. Total for August 2020 was \$6,369.00 gross, \$469.03 fees, and \$5,899.97 net		3,856.03		907,992.27
10/13/20	Asset #48		Delta Career Education Corp - Student loan payments - Bill Nuance Invoice #2595558 1,929.23	1221-000			907,992.27

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
10/13/20			Professional fees -763.21	3991-000			907,992.27
10/13/20		Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Bill Nuance Invoice #2595558		1,166.02		909,158.29
10/13/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments Bill Nanace Invoice #2595559	1221-000	16.03		909,174.32
10/21/20	Asset #19		Miller Motte Technical College-Madison Sept 2020 student loan payment 120.00	1221-000			909,174.32
10/21/20			Professional fees -30.00	3991-000			909,174.32
10/21/20			Professional fees -25.00	3991-000			909,174.32
10/21/20		Tuition Options LLC	Miller Motte Technical College-Madison Sept 2020 student loan payment		65.00		909,239.32
11/02/20	Asset #19	Tuition Options LLC	Student loan payments 4,424.12	1221-000			909,239.32
11/02/20			Professional Fees -383.06	3991-000			909,239.32
11/02/20		Tuition Options LLC			4,041.06		913,280.38
11/05/20	Asset #55	St. Mortiz Building Services, Inc.	Settlement of Adversary proceeding with St. Mortiz Building Services Inc. (Case #20-03114). Order (Doc 165) entered 10/21/20 approving settlement with St. Moritz	1249-000	33,118.66		946,399.04

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Blanket Bond:	\$3,000,000.00 (per case limit)
Period Ending:	06/01/23	Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
11/05/20	Asset #56	Wyatt Early Harris Wheeler LLP	Settlement of Adversary proceeding against Dixon Hughes Goodman LLP (Case #20-03113). Order entered 10/29/20 (Doc 180) approving settlement	1249-000	70,000.00		1,016,399.04
11/05/20	Asset #57	American Express Travel Related Services	Settlement of any claims against AMEX. Order (Doc 169) entered 10/5/20 approving settlement	1249-000	16,828.07		1,033,227.11
11/17/20	Asset #48		Delta Career Education Corp - Student loan payments - Bill Nuance Invoice #2595558 1,306.34	1221-000			1,033,227.11
11/17/20			Professional fees -522.54	3991-000			1,033,227.11
11/17/20		Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments - Bill Nuance Invoice #2631533		783.80		1,034,010.91
11/17/20	Asset #48	Williams & Fudge, Inc.	Delta Career Education Corp - Student loan payments Bill Nanace Invoice #2631534	1221-000	16.04		1,034,026.95
12/08/20	20005	Kepley, Broscious & Briggs, PLC	Attorney for Trustee Fees (Other Firm) Order 12.03.20 [ECF 200]	3210-000		100,000.00	934,026.95
12/08/20	20006	Kepley, Broscious & Briggs, PLC	Attorney for Trustee Expenses (Other Firm) paid per court order 12.03.2020 [ECF 200]	3220-000		2,325.84	931,701.11
12/08/20	20007	Barry Strickland & Co, CPA	Accountant for Trustee-Fees (Other Firm) paid per court order entered 12.30.2020 [ECF 201]	3410-000		34,070.45	897,630.66

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	8 Checking Account Balance
12/08/20	20008	Barry Strickland & Co, CPA	Accountant for Trustee Expenses (Other Firm) paid per court order entered 12.03.2020 [ECF 201]	3420-000		504.86	897,125.80
12/22/20	Asset #19		October 2020 Student loan payments 4,225.91	1221-000			897,125.80
12/22/20			Professional Fees -379.98	3991-000			897,125.80
12/22/20		Tuition Options LLC	October 2020 Student loan payments		3,845.93		900,971.73
12/22/20	Asset #48		Student loan payments 868.89	1221-000			900,971.73
12/22/20			Professional fees -343.32	3991-000			900,971.73
12/22/20		Williams & Fudge, Inc.	Student loan payments		525.57		901,497.30
12/22/20	Asset #48	Williams & Fudge, Inc.	Student loan payments	1221-000	16.03		901,513.33
12/29/20	20009	Whiteford, Taylor & Preston, L.L.P.	Attorney for Trustee Fees (Other Firm) paid per order entered 12.28.2020 [ECF 207]	3210-000		48,474.72	853,038.61
12/29/20	20010	Whiteford, Taylor & Preston, L.L.P.	Attorney for Trustee Expenses (Other Firm) paid per order entered 12.28.2020 [ECF 207]	3220-000		700.00	852,338.61
01/20/21	Asset #38	Todd Swisher, Clerk	Miller-Motte Technical College-restitution payment from Angela Walthall Long, Lynchburg Circuit Court case CR652-00	1249-000	50.00		852,388.61
01/20/21	Asset #19		Nov 2020 Student loan payments 3,484.81	1221-000			852,388.61

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
01/20/21			Professional Fees -334.93	3991-000			852,388.61
01/20/21		Tuition Options LLC	Nov 2020 Student loan payments		3,149.88		855,538.49
01/20/21	Asset #48		Student loan payments 877.84	1221-000			855,538.49
01/20/21			Professional fees -351.14	3991-000			855,538.49
01/20/21		Williams & Fudge, Inc.	Student loan payments		526.70		856,065.19
01/20/21	Asset #48	Williams & Fudge, Inc.	Student loan payments	1221-000	157.61		856,222.80
02/17/21	Asset #48		Student loan payments 324.47	1221-000			856,222.80
02/17/21			Professional fees -129.79	3991-000			856,222.80
02/17/21		Williams & Fudge, Inc.	Student loan payments		194.68		856,417.48
02/17/21	Asset #48	Williams & Fudge, Inc.	Student loan payments	1221-000	16.04		856,433.52
02/17/21	Asset #19		Dec 2020 Student loan payments 6,980.01	1221-000			856,433.52
02/17/21			Professional Fees -341.82	3991-000			856,433.52
02/17/21		Tuition Options LLC	Dec 2020 Student loan payments		6,638.19		863,071.71
02/23/21	20011	JAMS, Inc.	Mediator for Trustee Fees paid per court order 02.05.2021 [Doc #54] Adversary Case #20-03115 Mediation - Invoice 5585402	3721-000		14,500.00	848,571.71

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
03/01/21	Asset #38	Todd Swisher, Clerk	Restitution Angela Walthall Long	1249-000	50.00		848,621.71
03/03/21		Axos Bank	Bank service fee	2600-000		856.80	847,764.91
03/12/21	Asset #19		January 2021 Student loan payments	5,038.46	1221-000		847,764.91
03/12/21			Professional Fees	-350.89	3991-000		847,764.91
03/12/21		Tuition Options LLC	January 2021 Student loan payments			4,687.57	852,452.48
03/12/21	Asset #48		Student loan payments, invoice 2773646	849.51	1221-000		852,452.48
03/12/21			Professional fees	-339.80	3991-000		852,452.48
03/12/21		Williams & Fudge, Inc.	Student loan payments, invoice 2773646			509.71	852,962.19
03/12/21	Asset #48	Williams & Fudge, Inc.	Student loan payments, invoice 2773647	1221-000	20.41		852,982.60
03/12/21	20012	Harry Shaia Jr.	Reimburse for FedEx on 2/23/21	2200-000		54.85	852,927.75
03/23/21	Asset #20		February 2021 Student loan payments	125.00	1221-000		852,927.75
03/23/21			Professional fees	-8.75	3991-000		852,927.75
03/23/21			Professional fees	-25.00	3991-000		852,927.75
03/23/21		Partners Financial Services, Inc.	February 2021 Student loan payments			91.25	853,019.00

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	8 Checking Account Balance
03/23/21	20013	Seiberteck Insurance Partners	Blanket bond	2300-000		488.93	852,530.07
03/29/21	Asset #19		Student loan payments 3,177.46	1221-000			852,530.07
03/29/21			Professional Fees -336.68	3991-000			852,530.07
03/29/21		Tuition Options LLC			2,840.78		855,370.85
04/02/21		Axos Bank	Bank service fee	2600-000		940.12	854,430.73
04/06/21	Asset #58	Bonnie Culbert	student loan payment 4/9/21: Email from bank that the \$198.00 check from Bonnie Culbert was returned NSF	1221-000	198.00		854,628.73
04/13/21	Asset #38	Todd Swisher, Clerk	Restitution Angela Walthall Long	1249-000	100.00		854,728.73
04/13/21	Asset #48		March 2021 Student loan payments 1,314.27	1221-000			854,728.73
04/13/21			Professional fees -525.71	3991-000			854,728.73
04/13/21		Williams & Fudge, Inc.	March 2021 Student loan payments		788.56		855,517.29
04/13/21	Asset #48	Williams & Fudge, Inc.	March 2021 Student loan payments	1221-000	0.16		855,517.45
04/13/21	Asset #58	Bonnie Culbert	student loan payment 4/9/21: Email from bank that the \$198.00 check from Bonnie Culbert was returned NSF	1221-000	-198.00		855,319.45
04/26/21	Asset #20		March 2021 Student loan payments 3,124.35	1221-000			855,319.45

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
04/26/21			Professional fees -788.09	3991-000			855,319.45
04/26/21		Partners Financial Services, Inc.	March 2021 Student loan payments		2,336.26		857,655.71
05/03/21	Asset #19		March 2021 student loan payments 3,245.24	1221-000			857,655.71
05/03/21			Professional Fees -302.57	3991-000			857,655.71
05/03/21		Tuition Options LLC	March 2021 student loan payments		2,942.67		860,598.38
05/03/21		Axos Bank	Bank service fee	2600-000		914.20	859,684.18
05/21/21	Asset #38	Todd Swisher, Clerk	Miller-Motte Technical College - Restitution Angela Walhall Long, Lynchburg Circuit Court case DR52-00	1249-000	50.00		859,734.18
05/21/21	Asset #48		April 2021 Student loan payments 2,423.41	1221-000			859,734.18
05/21/21			Professional fees -969.36	3991-000			859,734.18
05/21/21		Williams & Fudge, Inc.	April 2021 Student loan payments		1,454.05		861,188.23
05/21/21	Asset #48	Williams & Fudge, Inc.	Student loan payments (inv. 2845757)	1221-000	3.62		861,191.85
06/01/21	Asset #20		April 2020 Student loan payments 1,525.10	1221-000			861,191.85
06/01/21			Professional fees -358.78	3991-000			861,191.85

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
06/01/21			Professional fees -25.00	3991-000			861,191.85
06/01/21		Partners Financial Services, Inc.	April 2020 Student loan payments		1,141.32		862,333.17
06/01/21	Asset #19		April 2021 student loan payments 8,118.29	1221-000			862,333.17
06/01/21			Professional Fees -424.64	3991-000			862,333.17
06/01/21		Tuition Options LLC	April 2021 student loan payments		7,693.65		870,026.82
06/01/21		Axos Bank	Bank service fee	2600-000		949.63	869,077.19
06/17/21	Asset #38	Todd Swisher, Clerk	Miller-Motte Technical College - Restitution Angela Walthall Long, Lynchburg Circuit Court case DR52-00	1249-000	50.00		869,127.19
06/17/21	Asset #48		Student loan payments (inv 2881507) 1,608.30	1221-000			869,127.19
06/17/21			Professional fees -562.92	3991-000			869,127.19
06/17/21		Williams & Fudge, Inc.	Student loan payments (inv 2881507)		1,045.38		870,172.57
06/23/21	Asset #20		May 2021 Student loan payments 100.00	1221-000			870,172.57
06/23/21			Professional fees -7.00	3991-000			870,172.57
06/23/21			Professional fees -25.00	3991-000			870,172.57

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	8 Checking Account Balance
06/23/21		Partners Financial Services, Inc.	May 2021 Student loan payments		68.00		870,240.57
07/01/21		Axos Bank	Bank service fee	2600-000		929.17	869,311.40
07/08/21	Asset #19		May 2021 student loan payments 4,527.78	1221-000			869,311.40
07/08/21			Professional Fees -313.81	3991-000			869,311.40
07/08/21		Tuition Options LLC	May 2021 student loan payments		4,213.97		873,525.37
07/14/21	Asset #38	Todd Swisher, Clerk	Miller-Motte Technical College - Restitution Angela Walthall Long, Lynchburg Circuit Court case DR52-00	1249-000	50.00		873,575.37
07/14/21	Asset #48		Student loan payments (inv 2916601) 1,433.56	1221-000			873,575.37
07/14/21			Professional fees -573.42	3991-000			873,575.37
07/14/21		Williams & Fudge, Inc.	Student loan payments (inv 2916601)		860.14		874,435.51
08/02/21		Axos Bank	Bank service fee	2600-000		964.00	873,471.51
08/04/21	Asset #20		June 2021 Student loan payments 100.00	1221-000			873,471.51
08/04/21			Professional fees -7.00	3991-000			873,471.51
08/04/21			Professional fees -25.00	3991-000			873,471.51

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
08/04/21		Partners Financial Services, Inc.	June 2021 Student loan payments		68.00		873,539.51
08/04/21	Asset #19		June 2021 student loan payments 10,308.58	1221-000			873,539.51
08/04/21			Professional Fees -498.01	3991-000			873,539.51
08/04/21		Tuition Options LLC	June 2021 student loan payments		9,810.57		883,350.08
08/10/21	Asset #48		July 2021 Student loan payments 1,074.74	1221-000			883,350.08
08/10/21			Professional fees -429.90	3991-000			883,350.08
08/10/21		Williams & Fudge, Inc.	July 2021 Student loan payments		644.84		883,994.92
08/10/21	20014	Insurance Partners	Acct #119293 Supplemental bond	2300-000		275.00	883,719.92
08/20/21	Asset #59	National Union Fire Insurance Co.	Settlement of Adversary 20-03115, Shaia v. Andrews et al	1249-000	2,350,000.00		3,233,719.92
08/24/21	Asset #19		July 2021 student loan payments 2,331.95	1221-000			3,233,719.92
08/24/21			Professional Fees -210.42	3991-000			3,233,719.92
08/24/21		Tuition Options LLC	July 2021 student loan payments		2,121.53		3,235,841.45
09/01/21		Axos Bank	Bank service fee	2600-000		1,979.64	3,233,861.81

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
09/02/21	Asset #20		July 2021 Student loan payments (McCann-Carlisle) 125.00	1221-000			3,233,861.81
09/02/21			Professional fees -8.75	3991-000			3,233,861.81
09/02/21			Professional fees -25.00	3991-000			3,233,861.81
09/02/21		Partners Financial Services, Inc.	July 2021 Student loan payments (McCann-Carlisle)		91.25		3,233,953.06
09/17/21	Asset #48		August 2021 Student loan payments 2,005.23	1221-000			3,233,953.06
09/17/21			Professional fees -537.70	3991-000			3,233,953.06
09/17/21		Williams & Fudge, Inc.	August 2021 Student loan payments		1,467.53		3,235,420.59
09/28/21	Asset #19		August 2021 student loan payments (McCann-Carlisle) 100.00	1221-000			3,235,420.59
09/28/21			Professional fees -7.00	3991-000			3,235,420.59
09/28/21			Professional fees -25.00	3991-000			3,235,420.59
09/28/21		Tuition Options LLC	August 2021 student loan payments (McCann-Carlisle)		68.00		3,235,488.59
09/28/21	Asset #19		August 2021 student loan payments 2,050.87	1221-000			3,235,488.59
09/28/21			Professional Fees -210.38	3991-000			3,235,488.59

Form 2

Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
09/28/21		Tuition Options LLC	August 2021 student loan payments		1,840.49		3,237,329.08
09/28/21	Asset #20		August 2021 Student loan payments 100.00	1221-000			3,237,329.08
09/28/21			Professional fees -7.00	3991-000			3,237,329.08
09/28/21			Professional fees -25.00	3991-000			3,237,329.08
09/28/21		Partners Financial Services, Inc.	August 2021 Student loan payments		68.00		3,237,397.08
09/28/21	20015	Whiteford, Taylor & Preston, L.L.P.	Attorney for Trustee Fees (Other Firm) - paid per court order 09.16.2021 [ECF 243]	3210-000		783,333.33	2,454,063.75
09/28/21	20016	Whiteford, Taylor & Preston, L.L.P.	Attorney for Trustee Expenses (Other Firm) paid per court order 09.16.2021 [ECF 243]	3220-000		14,705.08	2,439,358.67
09/28/21		Partners Financial Services, Inc.	August 2021 Student loan payments		-68.00		2,439,290.67
09/28/21			Professional fees 7.00	3991-000			2,439,290.67
09/28/21			Professional fees 25.00	3991-000			2,439,290.67
09/28/21	Asset #20		August 2021 Student loan payments -100.00	1221-000			2,439,290.67
10/01/21		Axos Bank	Bank service fee	2600-000		2,136.99	2,437,153.68
10/07/21	20017	Franchise Tax Board	2021 Corporation Estimated Tax	2820-000		1,600.00	2,435,553.68

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Blanket Bond:	\$3,000,000.00 (per case limit)
Period Ending:	06/01/23	Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
10/07/21	20018	Keiter, Stephens, Hurst, Gary & Shreaves	Valuation Professional for Trustee - fees and expenses paid per court order 09.23.2021 [ECF 245] Invoice No 300313	3991-000		24,957.50	2,410,596.18
10/14/21	Asset #48		Sept 2021 Student loan payments 2,276.68	1221-000			2,410,596.18
10/14/21			Professional fees -910.66	3991-000			2,410,596.18
10/14/21		Williams & Fudge, Inc.	Sept 2021 Student loan payments		1,366.02		2,411,962.20
11/01/21	Asset #20		September 2021 Student loan payments 100.00	1221-000			2,411,962.20
11/01/21			Professional fees -7.00	3991-000			2,411,962.20
11/01/21			Professional fees -25.00	3991-000			2,411,962.20
11/01/21		Partners Financial Services, Inc.	September 2021 Student loan payments		68.00		2,412,030.20
11/01/21	Asset #19		September 2021 student loan payments 4,930.56	1221-000			2,412,030.20
11/01/21			Professional Fees -298.37	3991-000			2,412,030.20
11/01/21		Tuition Options LLC	September 2021 student loan payments		4,632.19		2,416,662.39
11/01/21		Axos Bank	Bank service fee	2600-000		2,208.22	2,414,454.17
11/18/21	Asset #48		October 2021 Student loan payments 2,506.60	1221-000			2,414,454.17

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
11/18/21			Professional fees -1,002.64	3991-000			2,414,454.17
11/18/21		Williams & Fudge, Inc.	October 2021 Student loan payments		1,503.96		2,415,958.13
11/18/21	Asset #48	Williams & Fudge, Inc.	October 2021 Student loan payments	1221-000	373.00		2,416,331.13
11/18/21	20019	Field Point Agency Services, Inc.	Order on Compromise & Settlement Order entered 11/10/21 (DOC 255)	2990-000		300,000.00	2,116,331.13
11/23/21	Asset #20		Oct 2021 Student loan payments (McCann-Carlisle) 125.00	1221-000			2,116,331.13
11/23/21			Professional fees -8.75	3991-000			2,116,331.13
11/23/21			Professional fees -25.00	3991-000			2,116,331.13
11/23/21		Partners Financial Services, Inc.	Oct 2021 Student loan payments (McCann- Carlisle)		91.25		2,116,422.38
12/01/21	Asset #60	Whiteford, Taylor & Preston	Ancora/Field Point Litigation Settlement of Adversary Case 20-03145	1249-000	1,400,000.00		3,516,422.38
12/01/21		Axos Bank	Bank service fee	2600-000		2,136.99	3,514,285.39
12/22/21	Asset #48		Nov 2021 Student loan payments (Miller Motte & Miami Jacobs) 993.83	1221-000			3,514,285.39
12/22/21			Professional fees -397.53	3991-000			3,514,285.39

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
12/22/21		Williams & Fudge, Inc.	Nov 2021 Student loan payments (Miller Motte & Miami Jacobs)		596.30		3,514,881.69
01/01/22	Asset #20		Nov 2021 Student loan payments (McCann-Carlisle) 100.00	1221-000			3,514,881.69
01/01/22			Professional fees -7.00	3991-000			3,514,881.69
01/01/22			Professional fees -25.00	3991-000			3,514,881.69
01/01/22		Partners Financial Services, Inc.	Nov 2021 Student loan payments (McCann-Carlisle)		68.00		3,514,949.69
01/03/22		Axos Bank	Bank service fee	2600-000		2,208.22	3,512,741.47
01/10/22	Asset #19		Oct & Nov 2021 student loan payments 4,361.83	1221-000			3,512,741.47
01/10/22			Professional Fees -371.34	3991-000			3,512,741.47
01/10/22		Tuition Options LLC	Oct & Nov 2021 student loan payments		3,990.49		3,516,731.96
01/12/22	20020	Insurance Partners	Supplemental bond (Delta 18-33822); Acct#119293; Invoice #814361	2300-000		190.00	3,516,541.96
01/31/22	Asset #48		Dec 2021 Student loan payments 250.00	1221-000			3,516,541.96
01/31/22			Professional fees -100.00	3991-000			3,516,541.96
01/31/22		Williams & Fudge, Inc.	Dec 2021 Student loan payments		150.00		3,516,691.96

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
02/01/22		Axos Bank	Bank service fee	2600-000		2,208.22	3,514,483.74
02/02/22	Asset #19	Tuition Options LLC	Dec 2021 student loan payments	1,289.96	1221-000		3,514,483.74
02/02/22		Tuition Options LLC	Professional Fees / Commission	-121.07	3991-000		3,514,483.74
02/02/22		Tuition Options LLC	Dec 2021 student loan payments			1,168.89	3,515,652.63
02/07/22	Asset #20		Dec 2021 Student loan payments	125.00	1221-000		3,515,652.63
02/07/22		Partner Financial Services, Inc.	Other Professional Fees / Commission	-8.75	3991-000		3,515,652.63
02/07/22		Partner Financial Services, Inc.	Other Professional Fees / Processing Fee	-25.00	3991-000		3,515,652.63
02/07/22		Partners Financial Services, Inc.	Dec 2021 Student loan payments			91.25	3,515,743.88
02/15/22	Asset #48		Jan 2022 Student loan payments	1,072.39	1221-000		3,515,743.88
02/15/22		Williams & Fudge, Inc.	Professional fees / Commission	-428.96	3991-000		3,515,743.88
02/15/22		Williams & Fudge, Inc.	Jan 2022 Student loan payments			643.43	3,516,387.31
03/01/22		Axos Bank	Bank service fee	2600-000		1,994.52	3,514,392.79

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Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
03/07/22	Asset #48		Jan 2022 Student loan payments (McCann-Carlisle) 100.00	1221-000			3,514,392.79
03/07/22			Professional fees -7.00	3991-000			3,514,392.79
03/07/22			Professional fees -25.00	3991-000			3,514,392.79
03/07/22		Williams & Fudge, Inc.	Jan 2022 Student loan payments (McCann-Carlisle)		68.00		3,514,460.79
03/07/22	Asset #20		Jan 2022 Student loan payments (McCann-Carlisle) 100.00	1221-000			3,514,460.79
03/07/22			Professional fees -7.00	3991-000			3,514,460.79
03/07/22			Professional fees -25.00	3991-000			3,514,460.79
03/07/22		Partners Financial Services, Inc.	Jan 2022 Student loan payments (McCann-Carlisle)		68.00		3,514,528.79
03/07/22	Asset #19		Jan 2022 student loan payments 746.54	1221-000			3,514,528.79
03/07/22			Professional Fees -122.84	3991-000			3,514,528.79
03/07/22		Tuition Options LLC	Jan 2022 student loan payments		623.70		3,515,152.49
03/07/22		Williams & Fudge, Inc.	Jan 2022 Student loan payments (McCann-Carlisle)		-68.00		3,515,084.49
03/07/22			Professional fees 7.00	3991-000			3,515,084.49

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
03/07/22			Professional fees 25.00	3991-000			3,515,084.49
03/07/22	Asset #48		Jan 2022 Student loan payments (McCann-Carlisle) -100.00	1221-000			3,515,084.49
03/11/22	Asset #48		Feb 2022 Student loan payments 1,119.07	1221-000			3,515,084.49
03/11/22			Professional fees -447.63	3991-000			3,515,084.49
03/11/22		Williams & Fudge, Inc.	Feb 2022 Student loan payments		671.44		3,515,755.93
03/22/22	Asset #20		Feb 2022 Student loan payments (McCann-Carlisle) 100.00	1221-000			3,515,755.93
03/22/22			Professional fees -7.00	3991-000			3,515,755.93
03/22/22			Professional fees -25.00	3991-000			3,515,755.93
03/22/22		Partners Financial Services, Inc.	Feb 2022 Student loan payments (McCann-Carlisle)		68.00		3,515,823.93
04/01/22		Axos Bank	Bank service fee	2600-000		2,208.22	3,513,615.71
04/08/22	Asset #19		Feb 2022 student loan payments 993.71	1221-000			3,513,615.71
04/08/22			Professional Fees -124.49	3991-000			3,513,615.71
04/08/22		Tuition Options LLC	Feb 2022 student loan payments		869.22		3,514,484.93

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
04/13/22	Asset #48		Mar 2022 Student loan payments 2,764.37	1221-000			3,514,484.93
04/13/22			Professional fees -1,105.74	3991-000			3,514,484.93
04/13/22		Williams & Fudge, Inc.	Mar 2022 Student loan payments		1,658.63		3,516,143.56
04/26/22	Asset #20		Mar 2021 Student loan payments (McCann-Carlisle) 100.00	1221-000			3,516,143.56
04/26/22			Professional fees -7.00	3991-000			3,516,143.56
04/26/22			Professional fees -25.00	3991-000			3,516,143.56
04/26/22		Partners Financial Services, Inc.	Mar 2021 Student loan payments (McCann-Carlisle)		68.00		3,516,211.56
05/02/22	20021	Keiter, Stephens, Hurst, Gary & Shreaves	Valuation Professional - fees paid per court order 04.22.2022 [ECF 340]	3991-000		19,113.75	3,497,097.81
05/02/22	20022	Whiteford, Taylor & Preston, L.L.P.	Special Counsel for Trustee Fees - paid per court order 04.22.2022 [ECF 338]	3210-600		620,892.70	2,876,205.11
05/02/22	20023	Whiteford, Taylor & Preston, L.L.P.	Special Counsel for Trustee Expenses - paid per court order 04.22.2022 [ECF 338]	3220-610		4,695.40	2,871,509.71
05/02/22		Axos Bank	Bank service fee	2600-000		2,136.99	2,869,372.72
05/03/22	20024	Barry Strickland & Co, CPA	Accountant for Trustee Fees paid per court order 04.29.2022 [ECF #344]	3410-000		9,579.80	2,859,792.92

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
05/03/22	20025	Barry Strickland & Co, CPA	Accountant for Trustee-Expenses paid per court order 04.29.2022 [ECF #344]	3420-000		627.43	2,859,165.49
05/09/22	Asset #48		April 2022 Student loan payments 1,387.73	1221-000			2,859,165.49
05/09/22			Professional fees -555.08	3991-000			2,859,165.49
05/09/22		Williams & Fudge, Inc.	April 2022 Student loan payments		832.65		2,859,998.14
05/09/22	Asset #61	Balch & Bingham LLP	Refund of unused retainer	1229-000	4,905.62		2,864,903.76
05/09/22	Asset #19		April 2022 student loan payments 811.00	1221-000			2,864,903.76
05/09/22			Professional Fees -99.31	3991-000			2,864,903.76
05/09/22		Tuition Options LLC	April 2022 student loan payments		711.69		2,865,615.45
05/25/22	Asset #63	Commonwealth of Virginia	Unclaimed Funds received	1290-000	11,788.70		2,877,404.15
06/01/22	20026	William A. Broscious, Esq., PLC	Attorney for Trustee Fees (Other Firm) paid per court order 05.27.22 [ECF #373]	3210-000		54,720.00	2,822,684.15
06/01/22	20027	William A. Broscious, Esq., PLC	Attorney for Trustee Expenses (Other Firm) paid per court order 05.27.2022 [ECF #373]	3220-000		519.52	2,822,164.63
06/01/22		Axos Bank	Bank service fee	2600-000		2,208.22	2,819,956.41
06/13/22	Asset #19		April 2022 student loan payments 727.23	1221-000			2,819,956.41

Form 2

Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
06/13/22			Professional Fees -97.33	3991-000			2,819,956.41
06/13/22		Tuition Options LLC	April 2022 student loan payments		629.90		2,820,586.31
06/15/22	Asset #48		May 2022 Student loan payments 3,373.86	1221-000			2,820,586.31
06/15/22			Professional fees -1,349.55	3991-000			2,820,586.31
06/15/22		Williams & Fudge, Inc.	May 2022 Student loan payments		2,024.31		2,822,610.62
06/15/22	Asset #48	Williams & Fudge, Inc.	Court costs	1221-000	456.86		2,823,067.48
06/22/22	Asset #64	Cranhill Capital LLC	Good faith deposit on purchase of remnants sale (total \$31,500.00)	1229-000	20,000.00		2,843,067.48
07/01/22		Axos Bank	Bank service fee	2600-000		2,136.99	2,840,930.49
07/13/22	Asset #19		May 2022 student loan payments 860.15	1221-000			2,840,930.49
07/13/22			Professional Fees -96.61	3991-000			2,840,930.49
07/13/22		Tuition Options LLC	May 2022 student loan payments		763.54		2,841,694.03
07/13/22	Asset #48	Williams & Fudge, Inc.	June 2022 student loan payments	1221-000	170.00		2,841,864.03
07/13/22	Asset #48		June 2022 Student loan payments 289.00	1221-000			2,841,864.03
07/13/22			Professional fees -115.60	3991-000			2,841,864.03

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Cash Receipts and Disbursements Record

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
07/13/22		Williams & Fudge, Inc.	June 2022 Student loan payments		173.40		2,842,037.43
07/25/22	20028	Seiberteck Insurance Partners	Bond payments Policy #3792908	2300-000		1,715.97	2,840,321.46
07/27/22	Asset #64	Cranehill Capital LLC	Final payment on purchase of remnants	1229-000	11,500.00		2,851,821.46
07/27/22	Asset #62	State of North Carolina	Unclaimed property	1290-000	114,591.21		2,966,412.67
08/01/22		Axos Bank	Bank service fee	2600-000		2,208.22	2,964,204.45
08/03/22	Asset #19		June 2022 student loan payments	723.50	1221-000		2,964,204.45
08/03/22			Professional Fees	-96.00	3991-000		2,964,204.45
08/03/22		Tuition Options LLC	June 2022 student loan payments			627.50	2,964,831.95
08/10/22	Asset #48		July 2022 Student loan payments	600.00	1221-000		2,964,831.95
08/10/22			Professional fees	-240.00	3991-000		2,964,831.95
08/10/22		Williams & Fudge, Inc.	July 2022 Student loan payments			360.00	2,965,191.95
09/01/22		Axos Bank	Bank service fee	2600-000		2,208.22	2,962,983.73
09/19/22	Asset #48		August 2022 Student loan payments	769.00	1221-000		2,962,983.73
09/19/22			Professional fees	-307.60	3991-000		2,962,983.73

Form 2
Cash Receipts and Disbursements Record

Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
09/19/22		Williams & Fudge, Inc.	August 2022 Student loan payments		461.40		2,963,445.13
09/19/22	Asset #48		August 2022 Student loan payments 167.00	1221-000			2,963,445.13
09/19/22			Professional fees -15.00	3991-000			2,963,445.13
09/19/22		Williams & Fudge, Inc.	August 2022 Student loan payments		152.00		2,963,597.13
10/20/22	Asset #48		September 2022 Student loan payments 645.75	1221-000			2,963,597.13
10/20/22			Professional fees -258.30	3991-000			2,963,597.13
10/20/22		Williams & Fudge, Inc.	September 2022 Student loan payments		387.45		2,963,984.58
11/01/22		Axos Bank	Bank service fee	2600-000		2,136.99	2,961,847.59
11/01/22		Axos Bank	Bank service fee	2600-000		2,208.22	2,959,639.37
11/07/22		California Tax Board	Payment was made on 10/14/22. Due to system problem, this transaction was not reflected but is on the 10/31/22 bank statement	2820-000		1,600.00	2,958,039.37
11/07/22		California Tax Board	Payment was made on 10/14/22. Due to system problem, this transaction was not reflected but is on the 10/31/22 bank statement	2820-000		168,405.00	2,789,634.37
11/10/22	Asset #19		3,593.36	1221-000			2,789,634.37
11/10/22			Professional Fees -571.52	3991-000			2,789,634.37

Form 2
Cash Receipts and Disbursements Record

Exhibit B

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Axos Bank
Taxpayer ID#:	75-3135135	Account:	*****0096 - Checking Account
Period Ending:	06/01/23	Blanket Bond:	\$3,000,000.00 (per case limit)
		Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
11/10/22		Tuition Options LLC	Student loan payments (July - Sept 2022)		3,021.84		2,792,656.21
12/01/22		Axos Bank	Bank service fee	2600-000		2,136.99	2,790,519.22
12/08/22	Asset #65	Whiteford, Taylor & Preston	Refund from JAMS for overpayment of mediation fees in adversary proceeding 20-03115	1290-000	1,360.00		2,791,879.22
12/08/22	Asset #19		October 2022 student loan payments	901.89	1221-000		2,791,879.22
12/08/22			Professional Fees	-82.99	3991-000		2,791,879.22
12/08/22		Tuition Options LLC	October 2022 student loan payments		818.90		2,792,698.12
01/03/23		Axos Bank	Bank service fee	2600-000		2,208.22	2,790,489.90
01/10/23	Asset #48	Williams & Fudge, Inc.	Student loan payments (Bill Nance #3437969)	1221-000	578.73		2,791,068.63
01/10/23	Asset #48	Williams & Fudge, Inc.	Student loan payments (Bill Nance #3437970)	1221-000	175.00		2,791,243.63
02/01/23		Axos Bank	Bank service fee	2600-000		2,208.22	2,789,035.41
02/10/23		Estate of Delta Career Education Corporation	Transfer balance to account 4640	9999-000		2,789,035.41	0.00

ACCOUNT TOTALS	5,047,673.33	5,047,673.33	\$0.00
Less: Bank Transfers	496,637.99	2,789,035.41	
Subtotal	4,551,035.34	2,258,637.92	
Less: Payment to Debtors		0.00	
NET Receipts / Disbursements	\$4,551,035.34	\$2,258,637.92	

Form 2
Cash Receipts and Disbursements Record

Exhibit B

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Case Number:	18-33822 KLP	Trustee:	Bruce E. Robinson
Case Name:	Delta Career Education Corporation et al	Bank Name:	Flagstar Bank, N.A.
Taxpayer ID#:	75-3135135	Blanket Bond:	\$3,000,000.00 (per case limit)
Period Ending:	06/01/23	Separate Bond:	N/A

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
02/10/23		Estate of Delta Career Education Corp	Transfer balance from account 0096	9999-000	2,789,035.41		2,789,035.41
02/28/23		Signature Bank	Bank and Technology Services Fee	2600-000		3,021.46	2,786,013.95
03/01/23	1001	Insurance Partners	Policy #3792908 Bond premium 3/01/23 - 3/01/24	2300-000		1,353.71	2,784,660.24
03/20/23	1002	Barry Strickland & Company	Accountant for Trustee Fees (Other Firm) Order 3/17/23 [ECF 423]	3410-000		33,168.05	2,751,492.19
03/20/23	1003	Barry Strickland & Company	Accountant for Trustee Expenses (Other Firm) Order 3/17/23 [ECF 423]	3420-000		648.37	2,750,843.82
03/20/23	1004	William A. Broscious, Esq., PLC	Attorney for Trustee Fees (Other Firm) Order 3/17/23 [ECF 426]	3210-000		48,690.00	2,702,153.82
03/20/23	1005	William A. Broscious, Esq., PLC	Attorney for Trustee Expenses (Other Firm) Order 3/17/23 [ECF 426]	3220-000		851.92	2,701,301.90
03/20/23	1006	Internal Revenue Service	Administrative Expense Payment - Order 3/17/23 [ECF 425]	2990-000		598,680.00	2,102,621.90
03/31/23		Signature Bank	Bank and Technology Services Fee	2600-000		4,553.46	2,098,068.44

ACCOUNT TOTALS Less: Bank Transfers	2,789,035.41 2,789,035.41	690,966.97 0.00	\$2,098,068.44
Subtotal Less: Payment to Debtors	0.00	690,966.97 0.00	
NET Receipts / Disbursements	<u>\$0.00</u>	<u>\$690,966.97</u>	

Form 2
Cash Receipts and Disbursements Record

Net Receipts:	\$5,084,635.92
Plus Gross Adjustments:	71,098.77
Less Other Noncompensable Items:	33,479.37
Net Estate:	\$5,122,255.32

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
Checking # *****0096	4,551,035.34	2,258,637.92	0.00
Checking # *****4640	0.00	690,966.97	2,098,068.44
Checking # *****8425	533,600.58	36,962.59	0.00
	\$5,084,635.92	\$2,986,567.48	\$2,098,068.44

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
	Bruce E. Robinson Chapter 7 Trustee P. O. Box 538 South Hill, VA 23970-0538	Admin Ch. 7 02/09/23		\$17,691.77 \$17,691.77	\$0.00 \$17,691.77	\$17,691.77
	2100-00 Trustee Compensation, 200		Successor Trustee Compensation based on 10% payout of \$176,917.66 (\$17,691.77)			
	William A. Broscious, Esq., PLC PO Box 71180 Henrico, VA 23255	Admin Ch. 7 03/15/23		\$48,690.00 \$48,690.00	\$48,690.00 \$0.00	\$0.00
	3210-00 Attorney for Trustee Fees (Other Firm), 200		Attorney for Trustee Fees (Other Firm) Order 03.17.2023 [ECF 426] 3rd and Final Fee Application			
	William A. Broscious, Esq., PLC PO Box 71180 Henrico, VA 23255	Admin Ch. 7 03/15/23		\$851.92 \$851.92	\$851.92 \$0.00	\$0.00
	3220-00 Attorney for Trustee Expenses (Other Firm), 200		Attorney for Trustee Expenses (Other Firm) Order 03.17.2023 [ECF 426]			
	Barry Strickland & Company P. O. Box 9228 Richmond, VA 23227	Admin Ch. 7 03/15/23		\$33,168.05 \$33,168.05	\$33,168.05 \$0.00	\$0.00
	3410-00 Accountant for Trustee Fees (Other Firm), 200		Accountant for Trustee Fees (Other Firm) Order 03.17.23 [ECF 423]			
	Barry Strickland & Company P. O. Box 9228 Richmond, VA 23227	Admin Ch. 7 03/15/23		\$648.37 \$648.37	\$648.37 \$0.00	\$0.00
	3420-00 Accountant for Trustee Expenses (Other Firm), 200		Accountant for Trustee Expenses (Other Firm) Order 03.17.23 [ECF 423]			
	Estate of Harry Shaia Jr. c/o Harry J. Shaia 200 Desota Dr. Henrico, VA 23229-7111	Admin Ch. 7 03/15/23		\$159,225.89 \$159,225.89	\$0.00 \$159,225.89	\$159,225.89
	2100-00 Trustee Compensation, 200		Harry Shaia Jr. Estate, former Trustee to receive 90% payout of \$176,917.66 (\$159,225.89)			
	Bruce E. Robinson P. O. Box 538 South Hill, VA 23970	Admin Ch. 7 04/10/23		\$1,369.58 \$1,369.58	\$0.00 \$1,369.58	\$1,369.58
	2200-00 Trustee Expenses, 200		Successor Trustee Expenses - Trustee's office has worked diligently to meet the distribution deadline before 6.30.23			
	Kepley, Broscious & Briggs, PLC William A. Broscious, Esq. 2211 Pump Rd Richmond, VA 23233	Admin Ch. 7 12/08/20		\$100,000.00 \$100,000.00	\$100,000.00 \$0.00	\$0.00
	3210-00 Attorney for Trustee Fees (Other Firm), 200		Attorney for Trustee Fees (Other Firm) Order 12.03.2020 [ECF 200]			
	Kepley, Broscious & Briggs, PLC William A. Broscious, Esq. 2211 Pump Rd Richmond, VA 23233	Admin Ch. 7 12/08/20		\$2,325.84 \$2,325.84	\$2,325.84 \$0.00	\$0.00
	3220-00 Attorney for Trustee Expenses (Other Firm), 200		Attorney for Trustee Expenses (Other Firm) Order 12.03.2020 [ECF 200]			
	Barry Strickland & Co, CPA PO Box 9228 Richmond, VA 23227	Admin Ch. 7 12/08/20		\$34,070.45 \$34,070.45	\$34,070.45 \$0.00	\$0.00
	3410-00 Accountant for Trustee Fees (Other Firm), 200		Accountant for Trustee Fees (Other Firm) Order 12.03.2020 [ECF 201]			

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
	Barry Strickland & Co, CPA PO Box 9228 Richmond, VA 23227 3420-00 Accountant for Trustee Expenses (Other Firm), 200	Admin Ch. 7 12/08/20		\$504.86 \$504.86	\$504.86 \$0.00	\$0.00
			Accountant for Trustee Expenses (Other Firm) Order 12.03.2020 [ECF 201]			
	Whiteford, Taylor & Preston, L.L.P. Vernon E. Inge, Jr. ESq. Two James Center 1021 E. Cary St, Ste 1700 Richmond, VA 23219 3210-00 Attorney for Trustee Fees (Other Firm), 200	Admin Ch. 7 12/29/20		\$48,474.72 \$48,474.72	\$48,474.72 \$0.00	\$0.00
			Attorney for Trustee Fees (Other Firm) Order 12.28.2020 [ECF 207]			
	Whiteford, Taylor & Preston, L.L.P. Vernon E. Inge, Jr. ESq. Two James Center 1021 E. Cary St, Ste 1700 Richmond, VA 23219 3220-00 Attorney for Trustee Expenses (Other Firm), 200	Admin Ch. 7 12/29/20		\$700.00 \$700.00	\$700.00 \$0.00	\$0.00
			Attorney for Trustee Expenses (Other Firm) Order 12.28.2020 [ECF 207]			
	JAMS, Inc. Jed Melnick, Esquire 18881 Von Kaarman Ave, Ste 350 Irvine, CA 92612 3721-00 Arbitrator/Mediator for Trustee Fees, 200	Admin Ch. 7 02/23/21		\$14,500.00 \$14,500.00	\$14,500.00 \$0.00	\$0.00
			Mediator appointed per court order 02.05.2021 Docket #54 in Adversary Case #20-03115 Paid Invoice #5585402			
	Whiteford, Taylor & Preston, L.L.P. Vernon E. Inge, Jr. ESq. Two James Center 1021 E. Cary St, Ste 1700 Richmond, VA 23219 3210-00 Attorney for Trustee Fees (Other Firm), 200	Admin Ch. 7 09/28/21		\$783,333.33 \$783,333.33	\$783,333.33 \$0.00	\$0.00
			Attorney for Trustee Fees (Other Firm) Order 09.16.2021 [ECF 243]			
	Whiteford, Taylor & Preston, L.L.P. Vernon E. Inge, Jr. ESq. Two James Center 1021 E. Cary St, Ste 1700 Richmond, VA 23219 3220-00 Attorney for Trustee Expenses (Other Firm), 200	Admin Ch. 7 09/28/21		\$14,705.08 \$14,705.08	\$14,705.08 \$0.00	\$0.00
			Attorney for Trustee Expenses (Other Firm) Order 09.16.2021 [ECF 243]			
	Keiter, Stephens, Hurst, Gary & Shreaves Attn: Harold G. Martin, Jr. 4401 Dominion Blvd. Glen Allen, VA 23060 3210-60 Special Counsel for Trustee Fees, 200	Admin Ch. 7 10/07/21		\$24,957.50 \$24,957.50	\$24,957.50 \$0.00	\$0.00
			Valuation Professional appointed per court order 09.23.2021 (Doc #245) Paid Invoice #300313 (Special Litigation Counsel)			
	Keiter, Stephens, Hurst, Gary & Shreaves Attn: Harold G. Martin, Jr. 4401 Dominion Blvd. Glen Allen, VA 23060 3210-60 Special Counsel for Trustee Fees, 200	Admin Ch. 7 05/02/22		\$19,113.75 \$19,113.75	\$19,113.75 \$0.00	\$0.00
			2nd and Final Fee Application of Valuation Professional paid per court order entered 04.22.2022 (Doc #340) (Special Litigation Counsel)			

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
	Whiteford, Taylor & Preston, L.L.P.	Admin Ch. 7 05/02/22		\$620,892.70 \$620,892.70	\$620,892.70 \$0.00	\$0.00
	Vernon E. Inge, Jr. ESq. Two James Center 1021 E. Cary St, Ste 1700 Richmond, VA 23219		Special Counsel for Trustee Fees paid per court order entered 04.22.2022 (Doc #338) 3rd & Final Fee Application			
	3210-60 Special Counsel for Trustee Fees, 200					
	Whiteford, Taylor & Preston, L.L.P.	Admin Ch. 7 05/02/22		\$4,695.40 \$4,695.40	\$4,695.40 \$0.00	\$0.00
	Vernon E. Inge, Jr. ESq. Two James Center 1021 E. Cary St, Ste 1700 Richmond, VA 23219		Special Counsel for Trustee Expenses paid per court order entered 04.22.2022 (Doc #338)			
	3220-61 Special Counsel for Trustee Expenses, 200					
	Barry Strickland & Co, CPA PO Box 9228 Richmond, VA 23227	Admin Ch. 7 05/03/22		\$9,579.80 \$9,579.80	\$9,579.80 \$0.00	\$0.00
			Accountant for Trustee Fees (Other Firm) paid per court order entered 04.29.2022 (Doc #344)			
	3410-00 Accountant for Trustee Fees (Other Firm), 200					
	Barry Strickland & Co, CPA PO Box 9228 Richmond, VA 23227	Admin Ch. 7 05/03/22		\$627.43 \$627.43	\$627.43 \$0.00	\$0.00
			Accountant for Trustee Expenses (Other Firm) paid per court order entered 04.29.2022 (Doc #344)			
	3420-00 Accountant for Trustee Expenses (Other Firm), 200					
	William A. Broscious, Esq., PLC PO Box 71180 Henrico, VA 23235	Admin Ch. 7 06/01/22		\$54,720.00 \$54,720.00	\$54,720.00 \$0.00	\$0.00
			Attorney for Trustee Fees (Other Firm) paid per court order entered 05.27.2022 (Doc #373) 2nd Fee Application			
	3210-00 Attorney for Trustee Fees (Other Firm), 200					
	William A. Broscious, Esq., PLC PO Box 71180 Henrico, VA 23235	Admin Ch. 7 06/01/22		\$519.52 \$519.52	\$519.52 \$0.00	\$0.00
			Attorney for Trustee Expenses (Other Firm) paid per court order entered 05.27.2022 (Doc #373)			
	3220-00 Attorney for Trustee Expenses (Other Firm), 200					
01-1	Penske Truck Leasing Co., L.P. PO Box 563 Reading, PA 19603-0563	Unsecured 11/02/18		\$15,169.44 \$15,169.44	\$0.00 \$1,093.74	\$15,169.44
			Claim filed against the Estate of Palmetto Technical College [18-33801] NO OBJECTION - Harry reviewed and approved 2.10.2022			
	7100-00 General Unsecured § 726(a)(2), 610					
01-2	Ancora Intermediate Holdings LLC Sarah B. Boehm, McQuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Palmetto Technical College [18-33801] CLAIM WITHDRAWN PER COURT ORDER 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
01-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Palmetto Technical College [18-33801] CLAIM WITHDRAWN			
	7100-00 General Unsecured § 726(a)(2), 610					
01-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Palmetto Technical College [18-33801] CLAIM WITHDRAWN			
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					
1-3	STG International, Inc. Christopher A. Glaser, Esq. 2300 N Street N.W. Suite 300 Washington, DC 20037	Unsecured 08/07/18		\$685,372.04 \$685,372.04	\$0.00 \$49,416.32	\$685,372.04
			Lease Rejection Claim - commercial lease ALLOWED AMENDED POC FILED 12.07.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
01-4-2	IRS PO Box 7346 Philadelphia, PA 19101	Unsecured 01/29/19		\$58,521.49 \$58,521.49	\$0.00 \$0.00	\$58,521.49
			Claim 4 -2 filed against the Estate of Palmetto Technical College [18-33801] ORDER DISALLOWING CLAIM entered 12.08.2022 [ECF 396] ORDER ALLOWING PRIORITY CLAIM entered 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM PORTION SUBORDINATED PURSUANT TO 11 USC 726(a)(3) [ECF 396]			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					
01-4-2	IRS PO Box 7346 Philadelphia, PA 19101	Priority 01/29/19		\$3,376.51 \$3,376.51	\$0.00 \$3,376.51	\$3,376.51
			Claim 4 -2 filed against the Estate of Palmetto Technical College [18-33801] ORDER DISALLOWING CLAIM entered 12.08.2022 [ECF 396] ORDER ALLOWING PRIORITY CLAIM entered 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM PORTION SUBORDINATED PURSUANT TO 11 USC 726(a)(3) [ECF 396]			
	5800-00 Claims of Governmental Units, 570					
2-2	HERFF JONES LLC 4501 w. 62nd Street Indianapolis, IN 46268	Unsecured 08/17/18		\$17,701.37 \$0.00	\$0.00 \$0.00	\$0.00
			Goods sold acct 3822 - STIPULATION [ECF 355] ENTERED 05.02.2022 ALLOWING POC 92 IN THE AMOUNT OF \$15,614.98 AND DISALLOWING POC 2			
	7100-00 General Unsecured § 726(a)(2), 610					
3	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/20/18		\$6,065.51 \$374.27	\$0.00 \$26.99	\$374.27
			Lease deficiency on Xerox WC5875APT - account 5981 STIPULATION REDUCING CLAIM AMOUNT ENTERED 01.19.2022 [ECF 305]			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
4	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/20/18		\$6,227.12 \$1,449.14	\$0.00 \$104.49	\$1,449.14
			Lease deficiency on Workcenter 5875 - account 9690 STIPULATION REDUCING CLAIM AMOUNT ENTERED 01.19.2022 [ECF 305]			
	7100-00 General Unsecured § 726(a)(2), 610					
5	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/20/18		\$6,026.65 \$1,302.92	\$0.00 \$93.94	\$1,302.92
			Lease Deficiency on Workcenter 5875 - account 9692 STIPULATION REDUCING CLAIM AMOUNT ENTERED 01.19.2022 [ECF 305]			
	7100-00 General Unsecured § 726(a)(2), 610					
6	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/20/18		\$6,335.06 \$1,773.16	\$0.00 \$127.85	\$1,773.16
			Lease deficiency on Xerox WC 5875 - account 9694 STIPULATION REDUCING CLAIM AMOUNT ENTERED 01.19.2022 [ECF 305]			
	7100-00 General Unsecured § 726(a)(2), 610					
7	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/20/18		\$7,891.95 \$2,890.44	\$0.00 \$208.40	\$2,890.44
			Lease deficiency on Xerox WC 5875 - acct 9695 STIPULATION REDUCING CLAIM AMOUNT ENTERED 01.19.2022 [ECF 305]			
	7100-00 General Unsecured § 726(a)(2), 610					
8	TREBIG HIGHWAY 49, LLC Thomas K. Potter, III 222 Second Ave. South, Ste. 2000 Nashville, TN 37201	Unsecured 08/21/18		\$468,662.91 \$468,662.91	\$0.00 \$33,791.28	\$468,662.91
			Lease - 12121 Hwy 49 North, Gulfport, MS 39503			
	7100-00 General Unsecured § 726(a)(2), 610					
9	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/27/18		\$205.58 \$3,378.77	\$0.00 \$243.61	\$3,378.77
			Lease deficiency on copiers - acct 1446 [ECF 305] CLAIM ALLOWED IN THE AMOUNT OF \$3,378.77 PER ORDER ENTERED 01.19.2022			
	7100-00 General Unsecured § 726(a)(2), 610					
10	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/27/18		\$273.11 \$3,232.08	\$0.00 \$233.04	\$3,232.08
			Lease deficiency on copiers acct 2510 [ECF 305] CLAIM ALLOWED IN THE AMOUNT OF \$3,232.08 PER ORDER ENTERED 01.19.2022			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
11	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/27/18	Lease deficiency on Xerox - acct 3379 [ECF 305] STIPULATION REDUCING CLAIM ENTERED 01.19.2022	\$6,697.15 \$3,100.14	\$0.00 \$223.52	\$3,100.14
7100-00	General Unsecured § 726(a)(2), 610					
12	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/27/18	Lease deficiency on copiers - acct 3634 [ECF 305] STIPULATION REDUCING CLAIM ENTERED 01.19.2022	\$6,462.27 \$4,643.41	\$0.00 \$334.80	\$4,643.41
7100-00	General Unsecured § 726(a)(2), 610					
13	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/27/18	Lease deficiency on Xerox - acct 4482 Delta, Virginia Beach, Va [ECF 305] STIPULATION REDUCING CLAIM ENTERED 01.19.2022	\$12,434.89 \$6,686.47	\$0.00 \$482.10	\$6,686.47
7100-00	General Unsecured § 726(a)(2), 610					
14	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/27/18	Lease deficiency on copiers - acct 4927 Miller Motte, Charleston, SC [ECF 305] STIPULATION ADJUSTING CLAIM ENTERED 01.19.2022	\$8,573.49 \$9,531.99	\$0.00 \$687.27	\$9,531.99
7100-00	General Unsecured § 726(a)(2), 610					
14-1	Ancora Intermediate Holdings LLC Sarah B. Boehm, McGuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18	Claim filed against the Estate of Creative Circus, Inc. [18-33814] CLAIM WITHDRAWN PER COURT ORDER 12.03.2021	\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
7100-00	General Unsecured § 726(a)(2), 610					
14-2	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18	Claim filed against the Estate of Creative Circus, Inc. [18-33814] CLAIM WITHDRAWN PER COURT ORDER 12.03.2021	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
7100-00	General Unsecured § 726(a)(2), 610					
14-2	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18	Claim filed against the Estate of Creative Circus, Inc. [18-33814] CLAIM WITHDRAWN PER COURT ORDER 12.03.2021	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
4210-00	Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
14-3	ULINE SHIPPING SUPPLIES 12575 Uline Drive Pleasant Prairie, WI 53158	Unsecured 01/14/19		\$219.95 \$219.95	\$0.00 \$15.86	\$219.95
			Claim filed against the Estate of Creative Circus, Inc. [18-33814] NO OBJECTION, CLAIM SUPPORTED BY INVOICE			
	7100-00 General Unsecured § 726(a)(2), 610					
14-4	R&D Mechanical Services Inc. PO Box 5090 Canton, GA 30114	Unsecured 01/22/19		\$3,593.95 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Creative Circus, Inc. [18-33814] CLAIM DISALLOWED PER COURT ORDER ENTERED 2.16.2022 [ECF 22]			
	7100-00 General Unsecured § 726(a)(2), 610					
14-5	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 01/30/19		\$59,540.00 \$59,540.00	\$0.00 \$0.00	\$59,540.00
			Claim filed against the Estate of Creative Circus, Inc. [18-33814] ORDER DISALLOWING CLAIM #5-1 ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING PRIORITY CLAIM ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED PORTION subordinated pursuant to 11 USC 726(a)(3)			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					
14-5	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority 01/30/19		\$1,720.05 \$1,720.05	\$0.00 \$1,720.05	\$1,720.05
			Claim filed against the Estate of Creative Circus, Inc. [18-33814] ORDER DISALLOWING CLAIM #5-1 ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING PRIORITY CLAIM ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED PORTION subordinated pursuant to 11 USC 726(a)(3)			
	5800-00 Claims of Governmental Units, 570					
14-6	Let's Eat Enterprise, Inc. 2191D Briarcliff Rd Atlanta, GA 30329	Unsecured 02/28/19		\$1,398.02 \$1,398.02	\$0.00 \$100.80	\$1,398.02
			Claim filed against the Estate of Creative Circus, Inc. [18-33814] NO OBJECTION, CLAIM SUPPORTED BY INVOICE			
	7100-00 General Unsecured § 726(a)(2), 610					
14-7	Canon Financial Services, Inc. 158 Gaither Drive, Suite 200 Mt Laurel, NJ 08054	Unsecured 03/26/19		\$77,188.78 \$77,188.78	\$0.00 \$5,565.42	\$77,188.78
			Claim filed against the Estate of Creative Circus, Inc. [18-33814] NO OBJECTION, CLAIM SUPPORTED BY INVOICE			
	7100-00 General Unsecured § 726(a)(2), 610					
15	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 08/27/18		\$5,178.34 \$3,416.44	\$0.00 \$246.33	\$3,416.44
			Lease deficiency on Xerox - acct 5642 McCann School, Hazleton, PA [ECF 305] STIPULATION REDUCING CLAIM ENTERED 01.19.2022			
	7100-00 General Unsecured § 726(a)(2), 610					

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Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
16	Staples Attn: Adrienne Chavis 7 Technology Circle Columbia, SC 29203	Unsecured 08/28/18	Goods sold - office products acct 0415 NO OBJECTION - POC 16 SUPPORTED BY NUMEROUS INVOICES	\$132,295.70 \$132,295.70	\$0.00 \$9,538.71	\$132,295.70
7100-00	General Unsecured § 726(a)(2), 610					
17	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 09/03/18	Lease deficiency on Workcentre - acct 3710 True Lease - UCC-1 Financing Statement filed for information purposes only [ECF 305] STIPULATION REDUCING CLAIM AND TREATING AS GENERAL UNSECURED ENTERED 01.19.2022	\$18,668.03 \$8,299.83	\$0.00 \$598.43	\$8,299.83
7100-00	General Unsecured § 726(a)(2), 610					
17	CIT Finance, LLC c/o Bankruptcy Processing Solutions, Inc PO BOX 593007 San Antonio, TX 78259	Unsecured 09/03/18	Lease deficiency on Workcentre - acct 3710 True Lease - UCC-1 Financing Statement filed for information purposes only [ECF 305] STIPULATION REDUCING CLAIM AND TREATING AS GENERAL UNSECURED ENTERED 01.19.2022	\$29,172.73 \$29,172.73	\$0.00 \$2,103.40	\$29,172.73
7100-00	General Unsecured § 726(a)(2), 610					
18	COOLEY LLP Attn: J. Michael Kelly 101 California St., 5th Floor San Francisco, CA 94111-0000	Unsecured 09/12/18	unpaid legal services - acct 9880 NO OBJECTION - ADDITIONAL SUPPORT PROVIDED VIA EMAIL OF 11.15.2021	\$170,631.03 \$170,631.03	\$0.00 \$12,302.75	\$170,631.03
7100-00	General Unsecured § 726(a)(2), 610					
18-1	Commonwealth of PA-UCTS Dept of Labor and Industry 651 Boas St Rm 702 Harrisburg, PA 17121	Priority 08/27/18	Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] NO OBJECTION - ALLOWED	\$855.27 \$855.27	\$0.00 \$855.27	\$855.27
5800-00	Claims of Governmental Units, 570					
18-10	Tanglewood Venture, LLC c/o Jennifer M. McLemore, Esq., - Williams Mullen 200 South 10th Street, Suite 1600 Richmond, VA 23219	Unsecured 08/13/19	Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] STIPULATION[ECF 356] 05.03.2022 ALLOWING POC #10 AND DISALLOWING POC 19 IN ATLANTIC COAST COLLEGES	\$358,170.47 \$358,170.47	\$0.00 \$25,824.61	\$358,170.47
7100-00	General Unsecured § 726(a)(2), 610					
18-11	NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Unsecured 04/25/22	Claim filed against the Estate of Delta Educational Systems, Inc. [18- 33818] DUPLICATE OF CLAIM 6 - DISALLOWED PER COURT ORDER 12.02.2022	\$194.40 \$0.00	\$0.00 \$0.00	\$0.00
7100-00	General Unsecured § 726(a)(2), 610					

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Claims Register
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Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
18-11	NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Priority 04/25/22		\$1,274.72 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] DUPLICATE OF CLAIM 6 - DISALLOWED PER COURT ORDER 12.02.2022			
	5800-00 Claims of Governmental Units, 570					
18-2	Springboro-Harrison, Ltd. Doron Yitzchaki, Dickinson Wright PLLC 350 S. Main Street, Suite 300 Ann Arbor, MI 48104	Unsecured 11/28/18		\$1,045,500.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] CLAIM DISALLOWED [ECF 353] 05.02.2022			
	7100-00 General Unsecured § 726(a)(2), 610					
18-3	Ancora Intermediate Holdings LLC Sarah B. Boehm, McGuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] CLAIM WITHDRAWN			
	7100-00 General Unsecured § 726(a)(2), 610					
18-4	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] CLAIM WITHDRAWN			
	7100-00 General Unsecured § 726(a)(2), 610					
18-4	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] CLAIM WITHDRAWN			
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					
18-5	Texas Comptroller of Public Accounts Office of the Attorney General - Bankruptcy & Collections Division PO Box 12548- MC-008 Austin, TX 78711	Unsecured 12/17/18		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] CLAIM WITHDRAWN 2.20.2019			
	7100-00 General Unsecured § 726(a)(2), 610					
18-5	Texas Comptroller of Public Accounts Office of the Attorney General - Bankruptcy & Collections Division PO Box 12548- MC-008 Austin, TX 78711	Priority 12/17/18		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] CLAIM WITHDRAWN 2.20.2019			
	5800-00 Claims of Governmental Units, 570					

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Claims Register
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Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
18-6	NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Priority 01/28/19		\$1,274.72 \$1,272.72	\$0.00 \$1,272.72	\$1,272.72
			Claim filed against Estate of Delta Educational Systems, Inc. [18-33818] Claim 6-1 was AMENDED by 6-3. Harry Shaia reviewed amended claim and objection was withdrawn on 05.02.2022 per docket in the case of 18-33818 DOC 21			
	5800-00 Claims of Governmental Units, 570					
18-6	NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Unsecured 01/28/19		\$194.40 \$194.40	\$0.00 \$14.02	\$194.40
			Claim filed against Estate of Delta Educational Systems, Inc. [18-33818] Claim 6-1 was AMENDED by 6-3. Harry Shaia reviewed amended claim and objection was withdrawn on 05.02.2022 per docket in the case of 18-33818 DOC 21			
	7100-00 General Unsecured § 726(a)(2), 610					
18-7	S&B Interest, Inc. dba King Electric 9427 St. Vincent Ave Shreveport, LA 71106	Unsecured 01/29/19		\$1,917.32 \$1,917.32	\$0.00 \$138.24	\$1,917.32
			Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] Services performed			
	7100-00 General Unsecured § 726(a)(2), 610					
18-8	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 01/30/19		\$195,260.00 \$195,260.00	\$0.00 \$0.00	\$195,260.00
			Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] ORDER DISALLOWING CLAIM ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING PRIORITY CLAIM ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM PORTION subordinated pursuant to 11 UC 726(a)(3) [ECF 396]			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					
18-8	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority 01/30/19		\$2,202.99 \$2,202.99	\$0.00 \$2,202.99	\$2,202.99
			Claim filed against the Estate of Delta Educational Systems, Inc. [18-33818] ORDER DISALLOWING CLAIM ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING PRIORITY CLAIM ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM PORTION subordinated pursuant to 11 UC 726(a)(3) [ECF 396]			
	5800-00 Claims of Governmental Units, 570					
18-9	Illinois Department of Revenue Bankruptcy Section PO Box 19035 Springfield, IL 62794-9035	Unsecured 03/11/19		\$959.99 \$959.99	\$0.00 \$69.22	\$959.99
			Claim filed against Estate of Delta Educational Systems, Inc. [18-33818] Illinois Withholding Income Tax acct ending 9702, zero priority, evidenced by statement attached to POC			
	7100-00 General Unsecured § 726(a)(2), 610					
19	EDUFFICIENT - FEES 6 Forest Avenue 2nd FL Paramus, NJ 07652-0000	Unsecured 09/13/18		\$3,084,799.00 \$3,084,799.00	\$0.00 \$222,418.48	\$3,084,799.00
			Unpaid advertising services, media purchases, inquiries NO OBJECTION - POC 19 SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
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Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
19-1	Beck Energy Corporation c/o Joseph J. Pasquarella, Esq. PO Box 36963 Canton, OH 44735-6963	Unsecured 10/18/18		\$2,563,628.01 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Academy of Court Reporting, Inc. [18-33819] CLAIM DISALLOWED - Stipulation [ECF 358] entered 05.03.2022 allowing POC #40 in the amount of \$1,033,010.80 and disallowing POC #1 in Academy of Court Reporting			
	7100-00 General Unsecured § 726(a)(2), 610					
19-2	Ohio Bureau of Workers' Compensation Legal Division PO Box 15567 Columbus, OH 43215-0567	Priority 11/28/18		\$8,781.25 \$8,781.25	\$0.00 \$8,781.25	\$8,781.25
			Claim filed against the Estate of Academy of Court Reporting, Inc. [18-33819] RECOMMEND NO OBJECTION			
	5800-00 Claims of Governmental Units, 570					
19-3	Ancora Intermediate Holdings LLC Sarah B. Boehm, McGuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Academy of Court Reporting, Inc. [18-33819] CLAIM WITHDRAWN PER ORDER 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
19-4	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Academy of Court Reporting, Inc. [18-33819] CLAIM WITHDRAWN PER ORDER 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
19-4	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Academy of Court Reporting, Inc. [18-33819] CLAIM WITHDRAWN PER ORDER 12.03.2021			
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					
19-5	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 01/30/19		\$47,060.00 \$47,060.00	\$0.00 \$0.00	\$47,060.00
			Claim filed against the Estate of Academy of Court Reporting, Inc. [18-33819] ORDER ALLOWING CLAIM entered 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM PORTION subordinated pursuant to 11 USC 726(a)(3) POC 5-1 \$6,106.80 amended - ORDER DISALLOWING CLAIM entered 12.08.2022 [ECF 396]			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					

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Claims Register
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Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
19-5	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority 01/30/19		\$421.61 \$421.61	\$0.00 \$421.61	\$421.61
			Claim filed against the Estate of Academy of Court Reporting, Inc. [18-33819] ORDER ALLOWING CLAIM entered 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM PORTION subordinated pursuant to 11 USC 726(a)(3) POC 5-1 \$6,106.80 amended - ORDER DISALLOWING CLAIM entered 12.08.2022 [ECF 396]			
	5800-00 Claims of Governmental Units, 570					
19-6	Ohio Custodial Management Ray Windisch 1291 South High Street Columbus, OH 46203	Unsecured 02/01/19		\$6,428.50 \$6,428.50	\$0.00 \$463.50	\$6,428.50
			Claim filed against the Estate of Academy of Court Reporting, Inc. [18-33819] NO OBJECTION - Although unsecured claim filed in the wrong case (POC should have been filed in the Miller-Motte Business College [18-33827]; Trustee will ALLOW claim supported by invoices.			
	7100-00 General Unsecured § 726(a)(2), 610					
20	TANGIBLE IMPACT, INC 5778 RUSHWOOD DR DUBLIN, OH 43017-0000	Unsecured 09/13/18		\$50,037.50 \$50,037.50	\$0.00 \$3,607.78	\$50,037.50
			Professional website services performed NO OBJECTION - POC 20 SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
20-1	Johnson Controls Security Solutions LLC 10405 Crosspoint Blvd. Indianapolis, IN 46256	Unsecured 08/09/18		\$39,334.52 \$39,334.52	\$0.00 \$2,836.08	\$39,334.52
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] NO OBJECTION - CLAIM SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
20-10	City of Lynchburg - Box 9000 PO Box 9000 Lynchburg, VA 24505	Priority 01/22/19		\$6,538.02 \$6,538.02	\$0.00 \$6,538.02	\$6,538.02
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] NO OBJECTION - ALLOWED			
	5800-00 Claims of Governmental Units, 570					
20-11	American Medical Technologists 10700 W Higgins Rd Ste 150 Rosemont, IL 60018	Unsecured 01/22/19		\$2,760.00 \$2,760.00	\$0.00 \$199.00	\$2,760.00
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] NO OBJECTION - CLAIM SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
20-12	Attention to Detail Cleaning Services Inc. 824 Gumbranch Rd Suite S Jacksonville, NC 28540	Unsecured 01/28/19		\$6,507.26 \$6,507.26	\$0.00 \$469.18	\$6,507.26
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] NO OBJECTION - CLAIM SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					

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Claims Register
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Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
20-13	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 01/30/19		\$538.12 \$538.12	\$0.00 \$0.00	\$538.12
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] Order Allowing Claim entered 12.08.2022 [ECF 396] - Unsecured Claim portion is subordinated pursuant to 11 USC 726(a)(3)			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					
20-14	Columbia Gas of Virginia PO Box 117 Columbus, OH 43216	Unsecured 01/30/19		\$949.10 \$949.10	\$0.00 \$68.43	\$949.10
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] utility services, acct 4068, supported by invoice for service @ 1011 Creekside Lane, Lynchburg, VA			
	7100-00 General Unsecured § 726(a)(2), 610					
20-15	Cumberland Septic Service Inc. PO Box 35192 Fayetteville, NC 28303	Unsecured 02/11/19		\$588.61 \$588.61	\$0.00 \$42.44	\$588.61
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] Services performed, acct 4227, supported by invoice			
	7100-00 General Unsecured § 726(a)(2), 610					
20-16	Surescreen Labs 2015 Assembly Street Columbia, SC 29201	Unsecured 04/01/19		\$4,172.00 \$4,172.00	\$0.00 \$300.81	\$4,172.00
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] NO OBJECTION - CLAIM SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
20-17	Sky is the Limit Clearning Service LLC 201 Wilderness Rd Rustburg, VA 24588	Unsecured 04/03/19		\$4,400.00 \$4,400.00	\$0.00 \$317.25	\$4,400.00
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] NO OBJECTION - CLAIM SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
20-18	County of Roanoke, Virginia PO Box 29800 Roanoke, VA 24018	Priority 04/09/19		\$4,077.92 \$4,077.92	\$0.00 \$4,077.92	\$4,077.92
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] NO OBJECTION - ALLOWED			
	5800-00 Claims of Governmental Units, 570					
20-19	Tanglewood Venture, LLC c/o Jennifer M. McLemore, Esq., - Williams Mullen 200 South 10th Street, Suite 1600 Richmond, VA 23219	Unsecured 08/13/19		\$358,170.47 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] STIPULATION [ECF 356] ENTERED 05.03.2022 ALLOWING POC #10 in Case 18-33818 AND DISALLOWING POC #19 IN 18-33820			
	7100-00 General Unsecured § 726(a)(2), 610					
20-2	Johnson Controls Security Solutions LLC 10405 Crosspoint Blvd. Indianapolis, IN 46256	Unsecured 08/09/18		\$12,569.77 \$12,569.77	\$0.00 \$906.30	\$12,569.77
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] NO OBJECTION - CLAIM SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					

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Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
20-20	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority 07/22/22		\$215,753.22 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] PAYMENT REQUESTS DISALLOWED, WITHOUT PREJUDICE PER COURT ORDER 12.08.2022 [ECF 396] - DOCKETED AS POC #20-1			
	5800-00 Claims of Governmental Units, 570					
20-21	Internal Revenue Service 400 N. 8th Street PO Box 76 Richmond, VA 23219	Admin Ch. 7 12/16/22		\$204,660.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] UNSECURED CLAIM PORTION IS SUBORDINATED PURSUANT TO 11 USC 726(a)(4) and (5) ADMIN CLAIM PORTION WAS INCLUDED IN THE \$598,680.00 SETTLEMENT PAYMENT PER SETTLEMENT ORDER ENTERED 03.17.2023 [ECF 425]			
	2990-00 Other Chapter 7 Administrative Expenses, 200					
20-21	Internal Revenue Service 400 N. 8th Street PO Box 76 Richmond, VA 23219	Unsecured 12/16/22		\$15,904.10 \$15,904.10	\$0.00 \$0.00	\$15,904.10
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] UNSECURED CLAIM PORTION IS SUBORDINATED PURSUANT TO 11 USC 726(a)(4) and (5) ADMIN CLAIM PORTION WAS INCLUDED IN THE \$598,680.00 SETTLEMENT PAYMENT PER SETTLEMENT ORDER ENTERED 03.17.2023 [ECF 425]			
	7300-00 Fines, Penalties § 726(a)(4), 630					
20-3	Penske Truck Leasing Co., L.P. PO Box 563 Reading, PA 19603-0563	Unsecured 11/01/18		\$111,288.22 \$111,288.22	\$0.00 \$8,024.04	\$111,288.22
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] NO OBJECTION - HARRY REVIEWED AND APPROVED 02.10.2022			
	7100-00 General Unsecured § 726(a)(2), 610					
20-4	Ancora Intermediate Holdings LLC Sarah B. Boehm, McGuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] CLAIM WITHDRAWN			
	7100-00 General Unsecured § 726(a)(2), 610					
20-5	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] CLAIM WITHDRAWN			
	7100-00 General Unsecured § 726(a)(2), 610					
20-5	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] CLAIM WITHDRAWN			
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
20-6	Gary Willis Plumbing Inc. 2858 Bailey Rd Coats, NC 27521	Unsecured 01/16/19		\$2,774.13 \$2,774.13	\$0.00 \$200.02	\$2,774.13
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] NO OBJECTION - CLAIM SUPPORTED BY NUMEROUS INVOICES			
20-7	Hartman Publishing Co., Inc. 1313 Iron Ave SW Albuquerque, NM 87102	Unsecured 01/17/19		\$1,621.43 \$1,621.43	\$0.00 \$116.91	\$1,621.43
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against Estate of Atlantic Coast Colleges, Inc. [18-33820] Good sold acct ending 5785, supported by invoice			
20-8	HALO Branded Solutions, Inc. 1500 Halo Way Sterling , IL 61081	Unsecured 01/18/19		\$421.34 \$421.34	\$0.00 \$30.38	\$421.34
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against Estate of Atlantic Coast Colleges, Inc. [18-33820] Goods sold acct ending 4568, supported by invoice			
20-9	Allways Shred Inc dba Proshred of Raleigh 3909 Memo Ct Raleigh, NC 27610	Unsecured 01/18/19		\$300.00 \$300.00	\$0.00 \$21.63	\$300.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Atlantic Coast Colleges, Inc. [18-33820] Services performed, acct ending 2754, scheduled shredding, supported by invoice			
21	CARL HORN, III 2810 WAMATH DRIVE CHARLOTTE, NC 28210-0000	Unsecured 09/13/18		\$32,030.89 \$32,030.89	\$0.00 \$2,309.47	\$32,030.89
	7100-00 General Unsecured § 726(a)(2), 610		Legal Services serving as Arbitrator between August 31, 2016 and October 2017			
21-1	Penske Truck Leasing Co., L.P. PO Box 563 Reading, PA 19603-0563	Unsecured 11/01/18		\$32,084.08 \$32,084.08	\$0.00 \$2,313.31	\$32,084.08
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] NO OBJECTION - Harry reviewed and approved 02.10.2022			
21-10	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101	Unsecured 01/30/19		\$103,769.93 \$103,769.93	\$0.00 \$0.00	\$103,769.93
	7200-00 Tardy General Unsecured § 726(a)(3), 620		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] ORDER ALLOWING CLAIM ENTERED 12.08.2022 [ECF 396] Unsecured Claim portion is subordinated pursuant to 11 USC 726(a)(3)			
21-11	Charles J. Becker & Bro Inc. dba Becker's 1500 Melrose Hwy Pennsauken, NJ 08110	Unsecured 02/11/19		\$1,138.75 \$1,138.75	\$0.00 \$82.11	\$1,138.75
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against Estate of Berks Technical Institute, Inc. [18-33821] Goods sold, acct 4859, school supplies, supported by statement and invoices			
21-12	Elenco Electronics Inc. 150 Carpenter Ave Wheeling, IL 60090	Unsecured 03/21/19		\$893.69 \$893.69	\$0.00 \$64.44	\$893.69
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against Estate of Berks Technical Institute, Inc. [18-33821] Goods sold, acct BERK for tool kits, supported by invoice			

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
21-13	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority 07/22/22		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
	5800-00 Claims of Governmental Units, 570		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] PAYENT REQUESTS DISALLOWED, WITHOUT PREJUDICE PER COURT ORDER 12.08.2022 [ECF 396]			
21-14	Internal Revenue Service 400 N. 8th Street PO Box 76 Richmond, VA 23219	Unsecured 12/16/22		\$110,618.84 \$110,618.84	\$0.00 \$0.00	\$110,618.84
	7300-00 Fines, Penalties § 726(a)(4), 630		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] SETTLEMENT ORDER ENTERED 3..17.2023 [ECF 425] Unsecured Claim portion is subordinated pursuant to 11 USC 726(a)(4) and (5)			
21-2	Ancora Intermediate Holdings LLC Sarah B. Boehm, McGuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] CLAIM WITHDRAWN 12.03.2021			
21-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] CLAIM WITHDRAWN 12.03.2021			
21-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] CLAIM WITHDRAWN 12.03.2021			
21-4	Marquis Art & Frame 122 S. Main St Wilkes-Barre, PA 18701	Unsecured 01/17/19		\$1,655.00 \$1,655.00	\$0.00 \$119.33	\$1,655.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against Estate of Berks Technical Institute, Inc. [18-33821] Goods sold - six graphic design kits			
21-5	MacIntosh Linen Services 2255 City Line Rd Bethlehem, PA 18017	Unsecured 01/22/19		\$2,125.74 \$2,125.74	\$0.00 \$153.27	\$2,125.74
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against Estate of Berks Technical Institute, Inc. [18-33821] Services performed, acct 1399, supported by numerous invoices for linen services			
21-6	App-Techs Corporation 505 Willow Lane Lancaster, PA 17601	Unsecured 01/22/19		\$3,107.72 \$3,107.72	\$0.00 \$224.07	\$3,107.72
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] NO OBJECTION - POC #6 SUPPORTED BY NUMEROUS INVOICES			

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
21-7	Kilgore International Inc. 595 W Chicago St Coldwater, MI 49036	Unsecured 01/22/19		\$4,008.75 \$4,008.75	\$0.00 \$289.04	\$4,008.75
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] NO OBJECTION - POC #7 SUPPORTED BY NUMEROUS INVOICES			
21-8	J. M. Olver, Inc. Rosemary Ryan 101 Waverly Ave Morton, PA 19070	Unsecured 01/23/19		\$5,497.00 \$5,497.00	\$0.00 \$396.34	\$5,497.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] NO OBJECTION - POC SUPPORTED BY NUMEROUS INVOICES			
21-9	Indian Product/Atul Kumar 864 N Madison St Crown Point, IN 46307	Unsecured 01/28/19		\$2,595.00 \$2,595.00	\$0.00 \$187.10	\$2,595.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Berks Technical Institute, Inc. [18-33821] NO OBJECTION - POC SUPPORTED BY NUMEROUS INVOICES			
22	Arena Commons, LLC c/o James T. Shoemaker, Esq. 600 Third Avenue Kingston, PA 18704	Unsecured 09/17/18		\$560,413.70 \$560,413.70	\$0.00 \$40,406.64	\$560,413.70
	7100-00 General Unsecured § 726(a)(2), 610		Guaranty of Lease acct 5135 - Amended			
23	US INTERNATIONAL MEDIA LLC 3415 S SEPULVEDA BLVD 8TH FLOOR LOS ANGELES, CA 90034-0000	Unsecured 09/17/18		\$3,639,515.39 \$3,639,515.39	\$0.00 \$262,414.33	\$3,639,515.39
	7100-00 General Unsecured § 726(a)(2), 610		POC 23 supported by pre-petition judgment (default)			
24	ALAQUEST INTERNATIONAL, INC. 28 MOLASSES HILL ROAD LEBANON, NJ 08833-0000	Unsecured 09/20/18		\$950.00 \$950.00	\$0.00 \$68.50	\$950.00
	7100-00 General Unsecured § 726(a)(2), 610		Software support for student transcripts and accounts (Miami Jacob) Customer acct DCVVA - POC 24 supported by invoice			
25	CDW Attn: Ronelle Erickson 200 N. Milwaukee Ave. Vernon Hills, IL 60061	Unsecured 09/21/18		\$5,320.00 \$5,320.00	\$0.00 \$383.58	\$5,320.00
	7100-00 General Unsecured § 726(a)(2), 610		Goods sold - acct 10695261-02 POC 25 supported by invoice			
25-1	Ancora Intermediate Holdings LLC Sarah B. Boehm, McQuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of McCann School of Business and Technology, Inc. [18-33825] CLAIM WITHDRAWN PER COURT ORDER 12.03.2021			

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Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
25-2	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of McCann School of Business and Technology, Inc. [18-33825] CLAIM WITHDRAWN PER COURT ORDER 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
25-2	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of McCann School of Business and Technology, Inc. [18-33825] CLAIM WITHDRAWN PER COURT ORDER 12.03.2021			
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					
25-3	Mid South Fire Protection, Inc 669 Aero Drive Shreveport, LA 71107	Unsecured 01/28/19		\$890.00 \$890.00	\$0.00 \$64.17	\$890.00
			Claim filed against the Estate of McCann School of Business and Technology, Inc. [18-33825] Services performed, acct 1228, supported by invoice.			
	7100-00 General Unsecured § 726(a)(2), 610					
25-4	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 01/30/19		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of McCann School of Business and Technology, Inc. [18-33825] ORDER ALLOWING CLAIM ENTERED 12.08.2022 Unsecured Claim portion subordinated pursuant to 11 USC 726(a)(3)			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					
25-5	Integrity Facility Solutions PO Box 214 Forney, TX 75126	Unsecured 02/04/19		\$8,681.50 \$8,681.50	\$0.00 \$625.95	\$8,681.50
			Claim filed against the Estate of McCann School of Business and Technology, Inc. [18-33825] no objection - POC #5 supported by numerous invoices			
	7100-00 General Unsecured § 726(a)(2), 610					
25-6	B&WA, LLC dba ServiceMaster Action Cleaning - G. Scott Moore, APLC 1204 Stubbs Avenue, Ste A Monroe, LA 71201	Unsecured 02/13/19		\$11,423.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of McCann School of Business and Technology, Inc. [18-33825] ORDER DISALLOWING CLAIM POC #6 02.17.2022 [ECF 26]			
	7100-00 General Unsecured § 726(a)(2), 610					
25-7	Shred-It USA LLC 7734 S. 133rd Street Omaha, NE 68138	Unsecured 03/04/19		\$2,835.87 \$2,835.87	\$0.00 \$204.47	\$2,835.87
			Claim filed against the Estate of McCann School of Business and Technology, Inc. [18-33825] no objection - POC #7 supported by invoice			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
25-8	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority 07/22/22		\$73,282.24 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of McCann School of Business and Technology, Inc. [18-33825] PAYMENT REQUEST DISALLOWED WITHOUT PREJUDICE 12.08.2022 [ECF 396]			
	5800-00 Claims of Governmental Units, 570					
25-9	Internal Revenue Service 400 N. 8th Street PO Box 76 Richmond, VA 23219	Unsecured 12/16/22		\$74,916.30 \$74,916.30	\$0.00 \$0.00	\$74,916.30
			Claim filed against the Estate of McCann School of Business and Technology, Inc. [18-33825] SETTLEMENT ORDER ENTERED 03.17.2023 [ECF 425] Unsecured Claim portion is subordinated pursuant to 11 USC 726(a)(4) and (5)			
	7300-00 Fines, Penalties § 726(a)(4), 630					
26	Profiles International LLC John Wiley & Sons Inc. c/o Jayne Beam 1 Wiley Drive Somerset, NJ 08873	Unsecured 09/25/18		\$54,750.00 \$54,750.00	\$0.00 \$3,947.55	\$54,750.00
			Goods sold acct 0601 - POC 26 supported by invoice			
	7100-00 General Unsecured § 726(a)(2), 610					
26-1	Springboro-Harrison, Ltd. Doron Yitzchaki, Dickinson Wright PLLC 350 S. Main Street, Suite 300 Ann Arbor, MI 48104	Unsecured 11/28/18		\$1,045,500.00 \$702,000.00	\$0.00 \$50,615.22	\$702,000.00
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] STIPULATION [ECF 353] ENTERED 05.02.2022 ALLOWING POC #1 IN THE AMOUNT OF \$702,000.00 AND DISALLOWING POC #2			
	7100-00 General Unsecured § 726(a)(2), 610					
26-2	Ancora Intermediate Holdings LLC Sarah B. Boehm, McGuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] CLAIM WITHDRAWN 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
26-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] CLAIM WITHDRAWN 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
26-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] CLAIM WITHDRAWN 12.03.2021			
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					

Exhibit C
Claims Register
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Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
26-4	Ohio Bureau of Workers' Compensation Legal Division PO Box 15567 Columbus, OH 43215-0567	Priority 12/10/18		\$1,742.02 \$1,742.02	\$0.00 \$1,742.02	\$1,742.02
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] OBJECTION FILED 04.26.2022 AND CREDITOR AMENDED CLAIM ON 04.26.2022 REDUCING PRIORITY CLAIM AMOUNT TO \$1742.02 AND THE OBJECTION WAS WITHDRAWN 5.02.2022 [ECF 22]			
	5800-00 Claims of Governmental Units, 570					
26-5	Rumpke Consolidated Companies, Unsecured Inc. 10795 Hughes Road Cincinnati, OH 45251	01/14/19		\$577.56 \$577.56	\$0.00 \$41.64	\$577.56
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] Services performed, acct 1116, supported by invoices			
	7100-00 General Unsecured § 726(a)(2), 610					
26-6	Stebbins Plumbing & Heating 621 E. Dixit Drive West Carrollton, OH 45449	Unsecured 01/28/19		\$355.00 \$355.00	\$0.00 \$25.60	\$355.00
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] Plumbing services performed, acct 4038, supported by invoices			
	7100-00 General Unsecured § 726(a)(2), 610					
26-7	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 01/30/19		\$30,420.00 \$30,420.00	\$0.00 \$0.00	\$30,420.00
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] ORDER ALLOWING CLAIM ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM PORTION subordinated pursuant to 11 USC 726(a)(3)			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					
26-7	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority 01/30/19		\$352.14 \$352.14	\$0.00 \$352.14	\$352.14
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] ORDER ALLOWING CLAIM ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM PORTION subordinated pursuant to 11 USC 726(a)(3)			
	5800-00 Claims of Governmental Units, 570					
26-8	XPrep Learning Solutions 320 SW Century Dr Ste 405, PMB 394 Bend, OR 97702	Unsecured 02/04/19		\$1,977.30 \$1,977.30	\$0.00 \$142.57	\$1,977.30
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] Services performed, acct 8736 supported by invoice			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
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Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
26-9	Troy Business Park Ltd. Roger E. Luring 314 W. Main Street Troy, OH 45373	Unsecured 02/12/19		\$3,511,322.00 \$1,753,077.33	\$0.00 \$126,399.42	\$1,753,077.33
			Claim filed against the Estate of The Miami-Jacobs Business College Company [18-33826] STIPULATION REDUCING CLAIM ENTERED 01.19.2022 [ECF 306]			
	7100-00 General Unsecured § 726(a)(2), 610					
27	MBC Carlisle, LP J.T. Herber, III 10 Westwood Road Pottsville, PA 17901	Unsecured 09/24/18		\$5,873,346.49 \$866,773.80	\$0.00 \$62,495.65	\$866,773.80
			Lease - default judgment for unpaid rent, utility bills, property ins and property taxes - Stipulation [ECF 357] entered 05.03.2022 allowing POC 27 in the amount of \$866,773.80 and disallowing POC 30			
	7100-00 General Unsecured § 726(a)(2), 610					
27-1	Penske Truck Leasing Co., L.P. PO Box 563 Reading, PA 19603-0563	Unsecured 11/01/18		\$173.04 \$173.04	\$0.00 \$12.48	\$173.04
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] no objection - Harry reviewed and approved 02.10.2022			
	7100-00 General Unsecured § 726(a)(2), 610					
27-10	Piedmont Service Group 1031 Nowell Rd Raleigh, NC 27607	Unsecured 01/22/19		\$17,140.02 \$17,140.02	\$0.00 \$1,235.82	\$17,140.02
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] NO OBJECTION - POC 10 SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
27-11	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 01/30/19		\$332,540.00 \$332,540.00	\$0.00 \$0.00	\$332,540.00
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] ORDER ALLOWING PRIORITY CLAIM ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM PORTION subordinated pursuant to 11 USC 726(a)(3) [ECF 396]			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					
27-11	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority 01/30/19		\$5,886.74 \$5,886.74	\$0.00 \$5,886.74	\$5,886.74
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] ORDER ALLOWING PRIORITY CLAIM ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM PORTION subordinated pursuant to 11 USC 726(a)(3) [ECF 396]			
	5800-00 Claims of Governmental Units, 570					
27-12	DiMone Plumbing Inc. 109 Hunton Ave #2 Wilmington, NC 28403	Unsecured 01/30/19		\$3,056.90 \$3,056.90	\$0.00 \$220.41	\$3,056.90
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] NO OBJECTION - POC 12 SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					

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Claims Register
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Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
27-13	Circadia by Dr. - Dr. Publiese Inc. 1025 James Drive Leesport, PA 19533	Unsecured 02/07/19		\$9,847.63 \$9,847.63	\$0.00 \$710.03	\$9,847.63
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] NO OBJECTION - POC 13 SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
27-14	North Carolina Department of Revenue PO Box 1168 Raleigh, NC 27527	Unsecured 02/07/19		\$3,225.38 \$3,225.38	\$0.00 \$232.55	\$3,225.38
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] OBJECTION TO SECURED CLAIM FILED 08.01.22. CREDITOR FILED AMENDMENT 09.08.2022 REMOVING THE SECURED PORTION OF THE CLAIM. UNSECURED PORTION AND PRIORITY PORTION ALLOWED.			
	7100-00 General Unsecured § 726(a)(2), 610					
27-14	North Carolina Department of Revenue PO Box 1168 Raleigh, NC 27527	Priority 02/07/19		\$3,254.68 \$3,254.68	\$0.00 \$3,254.68	\$3,254.68
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] OBJECTION TO SECURED CLAIM FILED 08.01.22. CREDITOR FILED AMENDMENT 09.08.2022 REMOVING THE SECURED PORTION OF THE CLAIM. UNSECURED PORTION AND PRIORITY PORTION ALLOWED.			
	5800-00 Claims of Governmental Units, 570					
27-15	Michigan Department of Treasury Bankruptcy Unit, PO Box 30168 Lansing, MI 48909	Unsecured 03/11/19		\$140.61 \$140.61	\$0.00 \$10.14	\$140.61
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] NO OBJECTION			
	7100-00 General Unsecured § 726(a)(2), 610					
27-15	Michigan Department of Treasury Bankruptcy Unit, PO Box 30168 Lansing, MI 48909	Priority 03/11/19		\$1,897.05 \$1,897.05	\$0.00 \$1,897.05	\$1,897.05
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] NO OBJECTION			
	5800-00 Claims of Governmental Units, 570					
27-16	Chuck's Lawn Care/Charles A Wallace II 3710 Habberline St Wilmington, NC 28412	Unsecured 03/18/19		\$1,926.00 \$1,926.00	\$0.00 \$138.87	\$1,926.00
			Claim filed against Estate of Miller-Motte Business College, Inc. [18-33827] Services performed - lawn maintenance, supported by emails and invoice			
	7100-00 General Unsecured § 726(a)(2), 610					
27-17	Pitt County Tax Administrator Pitt County Tax Collector 111 S. Washington St Greenville, NC 27858	Priority 06/12/19		\$2,647.91 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] ORDER DISALLOWING POC 17 ENTERED 02.18.2022 [ECF 44]			
	5800-00 Claims of Governmental Units, 570					

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Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
27-18	Charlette DuFray Johnson PO Box 728 Lillington, NC 27546	Unsecured 04/27/20		\$4,579.74 \$4,579.74	\$0.00 \$330.21	\$4,579.74
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] NO OBJECTION			
	7100-00 General Unsecured § 726(a)(2), 610					
27-2	Penske Truck Leasing Co., L.P. PO Box 563 Reading, PA 19603-0563	Unsecured 11/01/18		\$15,169.44 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] CLAIM WITHDRAWN 11.06.2018			
	7100-00 General Unsecured § 726(a)(2), 610					
27-3	Arizona Department of Economic Security PO Box 6028 Phoenix, AZ 85005	Priority 11/28/18		\$5,846.37 \$5,846.37	\$0.00 \$5,846.37	\$5,846.37
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] NO OBJECTION			
	5800-00 Claims of Governmental Units, 570					
27-4	Ancora Intermediate Holdings LLC Sarah B. Boehm, McGuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] CLAIM WITHDRAWN PER ORDER 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
27-5	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] CLAIM WITHDRAWN PER ORDER 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
27-5	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] CLAIM WITHDRAWN PER ORDER 12.03.2021			
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					
27-6	Texas Comptroller of Public Accounts Office of the Attorney General - Bankruptcy & Collections Division PO Box 12548- MC-008 Austin, TX 78711	Unsecured 12/17/18		\$3,044.28 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] CLAIM WITHDRAWN 02.20.2019			
	7100-00 General Unsecured § 726(a)(2), 610					

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Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
27-6	Texas Comptroller of Public Accounts Office of the Attorney General - Bankruptcy & Collections Division PO Box 12548- MC-008 Austin, TX 78711	Priority 12/17/18		\$47,487.97 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] CLAIM WITHDRAWN 02.20.2019			
	5800-00 Claims of Governmental Units, 570					
27-7	Pitney Bowes 27 Waterview Dr. 3rd Fl Shelton, CT 06484	Unsecured 01/22/19		\$10,143.60 \$10,143.60	\$0.00 \$731.37	\$10,143.60
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] NO OBJECTION - POC 7 SUPPORTED BY DOCUMENTS			
	7100-00 General Unsecured § 726(a)(2), 610					
27-8	Pitney Bowes 27 Waterview Dr. 3rd Fl Shelton, CT 06484	Unsecured 01/22/19		\$3,288.51 \$3,288.51	\$0.00 \$237.11	\$3,288.51
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] NO OBJECTION - POC 8 SUPPORTED BY DOCUMENTS			
	7100-00 General Unsecured § 726(a)(2), 610					
27-9	Pitney Bowes 27 Waterview Dr. 3rd Fl Shelton, CT 06484	Unsecured 01/22/19		\$3,149.07 \$3,149.07	\$0.00 \$227.05	\$3,149.07
			Claim filed against the Estate of Miller-Motte Business College, Inc. [18-33827] NO OBJECTION - POC 9 SUPPORTED BY DOCUMENTS			
	7100-00 General Unsecured § 726(a)(2), 610					
28	RADCLIFFE GROUP, INC. 18806 AVENUE BIARRITZ LUTZ, FL 33558-0000	Unsecured 09/24/18		\$5,376.00 \$5,376.00	\$0.00 \$387.62	\$5,376.00
			advertising - POC 28 supported by invoice			
	7100-00 General Unsecured § 726(a)(2), 610					
28-1	Penske Truck Leasing Co., L.P. PO Box 563 Reading, PA 19603-0563	Unsecured 11/01/18		\$51,979.01 \$51,979.01	\$0.00 \$3,747.76	\$51,979.01
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] NO OBJECTION - HARRY REVIEWED AND APPROVED 02.10.2022			
	7100-00 General Unsecured § 726(a)(2), 610					
28-10	Lighthouse Coffee Company PO Box 2137 Brunswick, GA 31521	Unsecured 02/01/19		\$938.74 \$938.74	\$0.00 \$67.68	\$938.74
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] Goods sold, acct 4140, supported by invoices			
	7100-00 General Unsecured § 726(a)(2), 610					
28-11	J&S Landscape Design Inc. 13 Red Ridge Road Zion Grove, PA 17985	Unsecured 02/07/19		\$1,347.75 \$1,347.75	\$0.00 \$97.17	\$1,347.75
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] Services performed on 3/21/18, supported by invoice			
	7100-00 General Unsecured § 726(a)(2), 610					

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Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
28-12	UGI Utilities, Inc. PO Box 13009 Reading, PA 19612	Unsecured 02/19/19		\$68.32 \$68.32	\$0.00 \$4.93	\$68.32
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] Utility services, acct 6325, supported by statement			
28-13	Top Job Building Services Inc. 1115 S 10th St Allentown, PA 18103	Unsecured 02/21/19		\$3,715.51 \$3,715.51	\$0.00 \$267.89	\$3,715.51
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] NO OBJECTION - POC 13 SUPPORTED BY NUMEROUS INVOICES			
28-14	PPL Electric Utilities 827 Hausman Road Allentown, PA 18104	Unsecured 03/01/19		\$15,964.22 \$15,964.22	\$0.00 \$1,151.04	\$15,964.22
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] NO OBJECTION - POC 14 SUPPORTED BY NUMEROUS INVOICES			
28-15	Shred-It USA LLC 7734 S. 133rd Street Omaha, NE 68138	Unsecured 03/04/19		\$3,113.74 \$3,113.74	\$0.00 \$224.51	\$3,113.74
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] NO OBJECTION - POC 15 SUPPORTED BY NUMEROUS INVOICES			
28-16	J&S Landscape Design Inc. 13 Red Ridge Road Zion Grove, PA 17985	Unsecured 09/14/20		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] Duplicate of 28-11, Order Disallowing Claim 12.12.2022 [ECF 37]			
28-17	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority 08/09/22		\$478,128.36 \$0.00	\$0.00 \$0.00	\$0.00
	5800-00 Claims of Governmental Units, 570		Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] ORDER ALLOWING ADMIN CLAIM IN THE AMOUNT OF \$0.00 ENTERED 12.08.2022 [ECF 396]			
28-18	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 12/16/22		\$306,109.27 \$306,109.27	\$0.00 \$0.00	\$306,109.27
	7300-00 Fines, Penalties § 726(a)(4), 630		Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] SETTLEMENT ORDER ENTERED 03.17.2023 [ECF 425] Unsecured Claim portion is subordinated pursuant to 11 USC 726(a)(4) and (5)			
28-18	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Admin Ch. 7 12/16/22		\$598,680.00 \$598,680.00	\$598,680.00 \$0.00	\$0.00
	2990-00 Other Chapter 7 Administrative Expenses, 200		Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] SETTLEMENT ORDER ENTERED 03.17.2023 [ECF 425] Unsecured Claim portion is subordinated pursuant to 11 USC 726(a)(4) and (5)			

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
28-2	Ancora Intermediate Holdings LLC Sarah B. Boehm, McGuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] CLAIM WITHDRAWN PER ORDER 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
28-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] CLAIM WITHDRAWN PER ORDER 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
28-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] CLAIM WITHDRAWN PER ORDER 12.03.2021			
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					
28-4	Uline Shipping Supplies 12575 Uline Drive Pleasant Prairie, WI 53158	Unsecured 01/14/18		\$594.06 \$594.06	\$0.00 \$42.83	\$594.06
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] Goods sold, Invoice 4223, supported by invoice			
	7100-00 General Unsecured § 726(a)(2), 610					
28-5	JNN Consulting, Inc. dba Fish Window Cleaning PO Box 6507 Bossier City, LA 71171	Unsecured 01/18/19		\$350.00 \$350.00	\$0.00 \$25.24	\$350.00
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] Services performed, supported by invoices			
	7100-00 General Unsecured § 726(a)(2), 610					
28-6	Triangle Fire Protection Inc. 20 Roadway Dr Carlisle, PA 17015	Unsecured 01/18/19		\$572.00 \$572.00	\$0.00 \$41.24	\$572.00
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] Services performed, acct 2761, supported by invoice			
	7100-00 General Unsecured § 726(a)(2), 610					
28-7	Fidler Brothers Construction, Inc. 2052 Panther Valley Rd Pottsville, PA 17901	Unsecured 01/18/19		\$2,332.50 \$2,332.50	\$0.00 \$168.18	\$2,332.50
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] NO OBJECTION - POC 7 SUPPORTED BY NUMEROUS INVOICES, THOUGH NO ACTUAL POC FORM			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
28-8	Heads Not Hands, LLC City Wide of Central Pennsylvania 2102 N. Front St, Bldg 3, Ste 301 Harrisburg, PA 17110	Unsecured 01/22/19		\$3,843.40 \$3,843.40	\$0.00 \$277.11	\$3,843.40
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] NO OBJECTION - POC 8 SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
28-9	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 01/30/19		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of McCann Education Centers, Inc. [18-33828] CLAIM AMENDED TO \$0 - ORDER ALLOWING CLAIM ENTERED 12.08.2022 [ECF 396] Unsecured Claim portion is subordinated pursuant to 11 USC 726(a)(3)			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					
29	International Fidelity Insurance Company Kathleen Maloney 2570 Boulevard of the Generals Norristown, PA 19403	Unsecured 09/26/18		\$50,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Surety bonds - Order disallowing POC 29 entered 04.29.2022 [ECF 348]			
	7100-00 General Unsecured § 726(a)(2), 610					
29-1	Ancora Intermediate Holdings LLC Sarah B. Boehm, McGuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/19		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of National Career Education, Inc. [18-33829] WITHDRAWN PER ORDER ENTERED 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
29-2	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/19		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of National Career Education, Inc. [18-33829] WITHDRAWN PER ORDER ENTERED 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
29-2	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/19		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of National Career Education, Inc. [18-33829] WITHDRAWN PER ORDER ENTERED 12.03.2021			
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					
30	MBC Carlisle, LP J.T. Herber, III 10 Westwood Road Pottsville, PA 17901	Unsecured 09/24/18		\$5,907,792.87 \$0.00	\$0.00 \$0.00	\$0.00
			Unpaid Lease - Stipulation [ECF 357] entered 05.03.2022 allowing POC 27 in the amount of \$866,773.80 and disallowing POC 30			
	7100-00 General Unsecured § 726(a)(2), 610					
30-1	Penske Truck Leasing Co., L.P. PO Box 563 Reading, PA 19603-0563	Unsecured 11/02/18		\$120,143.99 \$120,143.99	\$0.00 \$8,662.56	\$120,143.99
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] NO OBJECTION			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
30-10	Reliable Building Solutions, Inc. 6232 Airpark Dr Chattanooga, TN 37421	Unsecured 01/22/19		\$16,412.42 \$16,412.42	\$0.00 \$1,183.36	\$16,412.42
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] NO OBJECTION - POC 10 SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
30-11	Kings Aire 1035 Kessler Dr El Paso, TX 79907	Unsecured 01/22/19		\$773.27 \$773.27	\$0.00 \$55.75	\$773.27
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] HVAC services, acct 6534, supported by invoice			
	7100-00 General Unsecured § 726(a)(2), 610					
30-12	Stuart C Irby Co 815 Irby Drive Jackson, MS 39201	Unsecured 01/28/19		\$2,917.12 \$2,917.12	\$0.00 \$210.33	\$2,917.12
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] NO OBJECTION - POC 12 SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
30-13	Thrifty Nickel Lubbock 3524 34th St Lubbock, TX 79410	Unsecured 01/28/19		\$840.00 \$840.00	\$0.00 \$60.57	\$840.00
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] Advertising services, supported by statement			
	7100-00 General Unsecured § 726(a)(2), 610					
30-14	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 02/05/19		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] ORDER ALLOWING CLAIM ENTERED 12.08.2022 [ECF 396] - UNSECURED CLAIM PORTION IS SUBORDINATED PURSUANT TO 11 USC 726(a)(3)			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					
30-15	DACC - CTP Workforce Development and Career Box 30001, MSC 3DA Las Cruces, NM 88003	Unsecured 02/01/19		\$5,002.48 \$5,002.48	\$0.00 \$360.69	\$5,002.48
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] NO OBJECTION - POC 15 SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
30-16	We R CPR 9854 Dallas Hollow Road Soddy Daisy, TX 37379	Unsecured 02/04/19		\$615.50 \$615.50	\$0.00 \$44.38	\$615.50
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] Goods sold, supported by invoices			
	7100-00 General Unsecured § 726(a)(2), 610					
30-17	Professional Labs, Inc. Terry M. Cole 2257 Wilman Rudolph Blvd Ste D Clarksville, TN 37040	Unsecured 02/14/19		\$625.00 \$625.00	\$0.00 \$45.06	\$625.00
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] Medical services, supported by invoices			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
30-18	Piedmont Natural Gas 4339 S Tryon St Charlotte, NC 28216 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 02/19/19		\$3,569.15 \$3,569.15	\$0.00 \$257.34	\$3,569.15
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] NO OBJECTION - POC 18 SUPPORTED BY STATEMENT			
30-19	Brown Industries, Inc. 344 West Front St Media, PA 19063 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 02/19/19		\$385.49 \$385.49	\$0.00 \$27.79	\$385.49
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] Goods sold, acct 4006, supported by invoices			
30-2	Ancora Intermediate Holdings LLC Sarah B. Boehm, McQuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] CLAIM WITHDRAWN PER ORDER ENTERED 12.03.2021			
30-20	West Odessa Chiropractic Clinic/Carl T 1319 W 22nd St Odessa, TX 79763 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 03/11/19		\$6,205.00 \$6,205.00	\$0.00 \$447.39	\$6,205.00
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] NO OBJECTION - POC 20 SUPPORTED BY NUMEROUS INVOICES			
30-21	Texas Truck & Equipment Sales & Salvage Inc. 1115 E. Slaton Rd Lubbock, TX 79404 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 04/10/19		\$2,434.93 \$2,434.93	\$0.00 \$175.56	\$2,434.93
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] NO OBJECTION - POC 21 SUPPORTED BY NUMEROUS INVOICES			
30-22	Cherokee Dunbar, LLC c/o Whit Wilson 104 Woodmont Boulevard, No 310 Nashville, TN 37205 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 07/05/19		\$47,405.12 \$47,405.12	\$0.00 \$3,417.98	\$47,405.12
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] AMENDMENT TO POC 5 - NO OBJECTION			
30-23	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 2990-00 Other Chapter 7 Administrative Expenses, 200	Admin Ch. 7 07/22/22		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] ORDER DISALLOWING CLAIM ENTERED 12.08.2022 [ECF 396]			
30-24	Internal Revenue Service 400 N 8th Street PO Box 76 Richmond, VA 23219 7300-00 Fines, Penalties § 726(a)(4), 630	Unsecured 12/16/22		\$307,659.12 \$307,659.12	\$0.00 \$0.00	\$307,659.12
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] UNSECURED CLAIM PORTION IS SUBORDINATED PURSUANT TO 11 USC 726(a)(4) and (5) ADMIN CLAIM PORTION WAS INCLUDED IN THE \$598,680.00 SETTLEMENT PAYMENT PER SETTLEMENT ORDER ENTERED 03.17.2023 [ECF 425]			

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
30-24	Internal Revenue Service 400 N 8th Street PO Box 76 Richmond, VA 23219	Admin Ch. 7 12/16/22		\$219,600.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] UNSECURED CLAIM PORTION IS SUBORDINATED PURSUANT TO 11 USC 726(a)(4) and (5) ADMIN CLAIM PORTION WAS INCLUDED IN THE \$598,680.00 SETTLEMENT PAYMENT PER SETTLEMENT ORDER ENTERED 03.17.2023 [ECF 425]			
	2990-00 Other Chapter 7 Administrative Expenses, 200					
30-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$165,958.30 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] CLAIM WITHDRAWN PER COURT ORDER 12.03.2021			
30-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,728,067.54 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] CLAIM WITHDRAWN PER COURT ORDER 12.03.2021			
30-4	Texas Comptroller of Public Accounts Office of the Attorney General - Bankruptcy & Collections Division PO Box 12548- MC-008 Austin, TX 78711	Unsecured 12/17/18		\$3,044.28 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] CLAIM WITHDRAWN 02.20.2019			
30-4	Texas Comptroller of Public Accounts Office of the Attorney General - Bankruptcy & Collections Division PO Box 12548- MC-008 Austin, TX 78711	Priority 12/17/18		\$47,487.97 \$0.00	\$0.00 \$0.00	\$0.00
	5800-00 Claims of Governmental Units, 570		Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] CLAIM WITHDRAWN 02.20.2019			
30-5	Cherokee Dunbar, LLC c/o Whit Wilson 104 Woodmont Boulevard, No 310 Nashville, TN 37205	Unsecured 01/03/19		\$47,405.12 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] CLAIM SUPERSEDED BY POC 22 - AMOUNT ZERO OUT			
30-6	Nashville Electric Service 1214 Church Street Nashville, TN 37246	Unsecured 01/17/19		\$1,931.06 \$1,931.06	\$0.00 \$139.23	\$1,931.06
	7100-00 General Unsecured § 726(a)(2), 610		Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] Utility Electric Services, acct 6446, supported by invoices			

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
30-7	Patriot Truck & Trailer LLC 510 Realtor Ave Texarkana, AR 71854	Unsecured 01/22/19		\$377.03 \$377.03	\$0.00 \$27.18	\$377.03
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] Goods sold and services performed, acct T106, supported by statements			
	7100-00 General Unsecured § 726(a)(2), 610					
30-8	Koorsen Fire & Security Inc. 2719 N Arlington Ave Indianapolis, IN 46218	Unsecured 01/22/19		\$140.93 \$140.93	\$0.00 \$10.16	\$140.93
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] Services performed, acct 1515, supported by invoice			
	7100-00 General Unsecured § 726(a)(2), 610					
30-9	Side by Side Productions Inc dba Vanguar 2000 Glenn Echo Rd Suite 107 Nashville, TN 37215	Unsecured 01/22/19		\$4,500.00 \$4,500.00	\$0.00 \$324.46	\$4,500.00
			Claim filed against the Estate of Piedmont Business Colleges, Inc. [18-33830] NO OBJECTION - POC 9 SUPPORTED BY NUMEROUS INVOICES			
	7100-00 General Unsecured § 726(a)(2), 610					
31	STRATEGY CONSULTANTS LLC Graydon Head & Ritchey 312 Walnut St, Ste 1800 Cincinnati, OH 45202	Unsecured 10/01/18		\$6,655.00 \$6,655.00	\$0.00 \$479.84	\$6,655.00
			Invoices for services performed 9139			
	7100-00 General Unsecured § 726(a)(2), 610					
31-1	Tucson 5151 Investments, LLC c/o Michael S. Myers - Ballard Spahr LLP 1 E. Washington Street, Suite 2300 Phoenix, AZ 85004	Unsecured 11/30/18		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Southwest Business Colleges, Inc. [18-33831] STIPULATION [ECF 359] ENTERED 05.03.2022 ALLOWING POC 68 IN THE AMOUNT OF \$1,531,266.09 AND DISALLOWING POC 1 IN SOTHWEST BUSINESS COLLEGES			
	7100-00 General Unsecured § 726(a)(2), 610					
31-2	Ancora Intermediate Holdings LLC Sarah B. Boehm, McGuireWoods LLP Gateway Plaza - 800 E. Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Southwest Business Colleges, Inc. [18-33831] CLAIM WITHDRAWN PER COURT ORDER 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					
31-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Southwest Business Colleges, Inc. [18-33831] CLAIM WITHDRAWN PER COURT ORDER ENTERED 12.03.2021			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
31-3	Field Point Agency Services, Inc. Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
			Claim filed against the Estate of Southwest Business Colleges, Inc. [18-33831] CLAIM WITHDRAWN PER COURT ORDER ENTERED 12.03.2021			
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100					
31-4	The Oschmann Organization Inc dba OSCHMA 1037 S Alvernon Way Suite 150 Tucson, AZ 85711	Unsecured 01/18/19		\$380.00 \$380.00	\$0.00 \$27.40	\$380.00
			Claim filed against the Estate of Southwest Business Colleges, Inc. [18-33831] UNDER \$2500 - NO OBJECTION			
	7100-00 General Unsecured § 726(a)(2), 610					
32	PENN FOSTER INC 925 OAK ST SCRANTON, PA 18515-0000	Unsecured 10/01/18		\$483,672.55 \$483,672.55	\$0.00 \$34,873.49	\$483,672.55
			Educational goods and services sold and performed acct 1125			
	7100-00 General Unsecured § 726(a)(2), 610					
33	American Express Travel Related Services Company, Inc. c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured 10/04/18		\$1,236.61 \$1,236.61	\$0.00 \$89.16	\$1,236.61
			Credit Card acct 1000/1003/1004			
	7100-00 General Unsecured § 726(a)(2), 610					
34	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority 10/05/18		\$41,748.26 \$0.00	\$0.00 \$0.00	\$0.00
			ORDER DISALLOWING PRIORITY CLAIM IN THE AMOUNT OF ZERO ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM IN THE AMOUNT OF ZERO ENTERED 12.08.2022 [ECF 396]			
	5800-00 Claims of Governmental Units, 570					
34	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured 10/05/18		\$7,236.04 \$0.00	\$0.00 \$0.00	\$0.00
			ORDER DISALLOWING PRIORITY CLAIM IN THE AMOUNT OF ZERO ENTERED 12.08.2022 [ECF 396] ORDER ALLOWING UNSECURED CLAIM IN THE AMOUNT OF ZERO ENTERED 12.08.2022 [ECF 396]			
	7100-00 General Unsecured § 726(a)(2), 610					
35	VANDEVENTER BLACK LLP 101 W MAIN ST STE 500 NORFOLK, VA 23510-0000	Unsecured 10/08/18		\$146,293.20 \$146,293.20	\$0.00 \$10,547.95	\$146,293.20
			Legal services acct 4669			
	7100-00 General Unsecured § 726(a)(2), 610					
36	WONDERLIC, INC. 3401 SALTERBECK CT SUITE 201 MOUNT PLEASANT, SC 29466-0000	Unsecured 10/04/18		\$19,544.84 \$19,544.84	\$0.00 \$1,409.21	\$19,544.84
			Goods sold acct 6214			
	7100-00 General Unsecured § 726(a)(2), 610					

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Claims Register
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Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
37	HD MEDINA 1 LLC 10020 AURORA HUDSON RD STREETSBORO, OH 44241-0000 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 10/10/18		\$483,294.03 \$186,752.47 Money loaned - unpaid promissory note Stipulation reducing claim to \$186,752.47 entered 01.19.2022 [ECF 304]	\$0.00 \$13,465.12	\$186,752.47
38	JD Eatherly c/o Joseph P. Rusnak 500 11th Avenue N Suite 600 Nashville, TN 37203 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 10/15/18		\$684,771.62 \$684,771.62 Unpaid lease - Stipulation [ECF 354] entered 05.02.2022 allowing POC 38 in the amount of \$684,771.62 and disallowing POC 93	\$0.00 \$49,373.03	\$684,771.62
39	dinCloud LLC 27520 Hawthorne Blvd, Suite 180 Rolling Hills Estates, CA 90274 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 10/17/18		\$12,033.18 \$12,033.18 Services performed acct 5135	\$0.00 \$867.61	\$12,033.18
40	Beck Energy Corporation c/o Joseph J. Pasquarella, Esq. P.O. Box 36963 Canton, OH 44735-6963 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 10/18/18		\$2,563,628.01 \$1,033,010.80 Judgment Claim amended 8/5/19 Stipulation [ECF 358] entered 05.03.2022 allowing POC #40 in the amount of \$1,033,010.80 and disallowing POC 1 in Academy of Court Reporting	\$0.00 \$74,481.58	\$1,033,010.80
41	MONARCH MARKETING INC 13014 N DALE MABRY HWY #316 TAMPA, FL 33618-0000 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 10/22/18		\$195,589.75 \$195,589.75 Services performed - No objection with POC 66 having been withdrawn 11.15.2021 [ECF 258]	\$0.00 \$14,102.31	\$195,589.75
42	WMAZ/EMAZ C/O CCR 20 BROAD HOLLOW RD., SUITE 1002 MELVILLE, NY 11747 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 10/25/18		\$160,162.10 \$160,162.10 Advertising services acct 138343 - POC 42 supported by statement of account	\$0.00 \$11,547.92	\$160,162.10
43	Life Insurance Company of North America Marylou Kilian Rice, Compliance Speciali 900 Cottage Grove Road, B6LPA Hartford, CT 06152 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 10/26/18		\$52,672.52 \$52,672.52 POC 43 supported by adequate information and t/c w/Jeffrey Wisler on 11.12.2021	\$0.00 \$3,797.77	\$52,672.52
44	CHECKSTER LLC DBA CHECKSTER 926 DIABLO AVE #305 NOVATO, CA 94947-0000 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 10/25/18		\$20,220.00 \$0.00 Services performed - Order disallowing POC 44 entered 02.18.2022 [ECF 314]	\$0.00 \$0.00	\$0.00

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Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
45	Crown Point Investments, LLC Greenberger & Brewer, LLP 7750 Montgomery Rd., Suite 205 Cincinnati, OH 45236	Unsecured 10/25/18		\$829,483.68 \$829,483.68	\$0.00 \$59,806.98	\$829,483.68
	7100-00 General Unsecured § 726(a)(2), 610		Rent, Late Fees, Estate Taxes, Insurance, Physical damages - POC 45 supported by information provided via email 11.15.2021			
46	Sinclair Broadcast Group/Multiple Stations 20 Broad Hollow Rd., Suite 1002 Melville, NY 11747	Unsecured 10/25/18		\$721,612.12 \$721,612.12	\$0.00 \$52,029.28	\$721,612.12
	7100-00 General Unsecured § 726(a)(2), 610		Broadcast advertising services acct 137808 - POC 46 supported by invoices			
47	Thruline Marketing, Inc. Mike McHugh 15500 W. 113th Street, Suite 200 Lenexa, KS 66219	Unsecured 10/29/18		\$216,325.00 \$216,325.00	\$0.00 \$15,597.35	\$216,325.00
	7100-00 General Unsecured § 726(a)(2), 610		Advertising and marketing - POC 47 supported by contract and invoices			
48	Beacon Hill Staffing Group, LLC 152 Bowdoin Street Boston, MA 02106	Unsecured 10/29/18		\$107,796.90 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Staffing services performed 11/14/17 - 3/21/18 Order Disallowing Claim entered 01.14.2022 [ECF 288]			
49	KFOX c/o CCR 20 Broad Hollow Rd., Suite 1002 Melville, NY 11747	Unsecured 10/31/18		\$13,789.00 \$13,789.00	\$0.00 \$994.21	\$13,789.00
	7100-00 General Unsecured § 726(a)(2), 610		Services - Television advertising acct 8106 - POC 49 supported by invoices			
50	EMPLOYEE NAVIGATOR 7979 OLD GEORGETOWN RD SUITE 300 BETHESDA, MD 20814-0000	Unsecured 11/13/18		\$4,086.50 \$4,086.50	\$0.00 \$294.64	\$4,086.50
	7100-00 General Unsecured § 726(a)(2), 610		Services performed - Broker 1462 - POC 50 supported by invoices			
51	Sam's Commercial Cleaning PO Box 963 Ehrenberg, AZ 85334	Unsecured 11/20/18		\$10,000.00 \$10,000.00	\$0.00 \$721.01	\$10,000.00
	7100-00 General Unsecured § 726(a)(2), 610		Services performed - breach of contract - POC 51 supported by invoices			
52	Domonique Finney 2910 Yorktown Plaza, SW Roanoke, VA 24015	Unsecured 11/20/18		\$200,000.00 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Breach of Contract - Order Disallowing Claim entered 01.14.2022 [ECF 289]			
53	Gary Weaver 1902 Wise Avenue, Apt. 7 Roanoke, VA 24013	Unsecured 11/20/18		\$200,000.00 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Breach of Contract - Order Disallowing Claim entered 01.14.2022 [ECF 290]			

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Claims Register
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Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
54	Lamikka S. Bell c/o Tammy Sossei Sossei Law, PC 4114 E. Parham Rd, Suite C Richmond, VA 23228 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/27/18		\$93,275.83 \$0.00	\$0.00 \$0.00	\$0.00
			Violation of Rights - Order Disallowing Claim entered 01.14.2022 [ECF 291]			
55	Amelia Couch 4000 Roxbury Lane, Apt. G Roanoke, VA 24018 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/26/18		\$200,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Breach of Contract - Order Disallowing Claim entered 01.14.2022 [ECF 292]			
56	Catherine Keeney 3891 Kentland Drive Roanoke, VA 24018 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/28/18		\$200,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Breach of Contract - Order Disallowing Claim entered 01.14.2022 [ECF 293]			
57	Verizon Business Global LLC William M Vermette 22001 Loudoun County Pkwy Ashburn, VA 20147 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/28/18		\$8,012.26 \$8,012.26	\$0.00 \$577.70	\$8,012.26
			Internet services acct 1722 - POC 57 supported by invoice summary			
58	Faith Wimmer 348 Middle Street Newcastle, VA 24127 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/28/18		\$200,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Breach of Contract - Order Disallowing Claim entered 01.14.2022 [ECF 294]			
59	McGraw-Hill Global Education, LLC c/o Gibbons P.C. Attn: David N. Crapo, Esq. One Gateway Center Newark, NJ 07102 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/28/18		\$1,807,708.57 \$1,807,708.57	\$0.00 \$130,338.41	\$1,807,708.57
			Subscription services and related products acct 2238 - POC 59 is supported by contract and invoice summary			
60	Melissa Susie Rowland c/o Paul J. Feinman PETTY, LIVINGSTON, DAWSON & RICHARDS P. O. Box 1080 Lynchburg, VA 24505 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/28/18		\$2,436.15 \$2,436.15	\$0.00 \$175.65	\$2,436.15
			Incentive Agreement to stay employed during closing process Support provided per email 12.13.2021			
60	Melissa Susie Rowland c/o Paul J. Feinman PETTY, LIVINGSTON, DAWSON & RICHARDS P. O. Box 1080 Lynchburg, VA 24505 5300-00 Wages, 510	Priority 11/28/18		\$12,850.00 \$12,850.00	\$0.00 \$12,850.00	\$12,850.00
			Incentive Agreement to stay employed during closing process Support provided per email 12.13.2021			

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

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Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
61	Hot In the Kitchen, LLC Joseph J. Trad 600 Washington Avenue, Suite 2500 St. Louis, MO 63101 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/29/18		\$166,755.97 \$166,755.97	\$0.00 \$12,023.35	\$166,755.97
			Unpaid invoices for services - POC 61 supported by invoices			
62	Education Partners, LLC Ryan D. Thompson, Esq. 1901 6th Ave., N., Ste 2400 Birmingham, AL 35203 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/29/18		\$683,200.00 \$683,200.00	\$0.00 \$49,259.71	\$683,200.00
			Unpaid invoices for services performed - POC 62 supported by invoices			
63	KeyBank National Association 127 Public Square, Second Floor Cleveland, OH 44114 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/29/18		\$2,734,777.42 \$2,247,111.65	\$0.00 \$162,020.01	\$2,247,111.65
			Goods sold NOTE: POC filed states creditor as Ed Map, Inc. c/o Myron N. Terlecky, 575 S. Third St. Columbus, OH 43215 - Stipulation [ECF 360] allowing POC 63 in reduced amount \$2,247,111.65			
64	Campus Management Corp 5201 Congress Avenue Suite 220A Boca Raton, FL 33487-0000 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/29/18		\$361,061.96 \$361,061.96	\$0.00 \$26,033.09	\$361,061.96
			Goods sold, services performed - POC 64 is supported by contract and invoices			
65	Cisco Systems Capital Corporation Lawrence Schwab/Thomas Gaa 633 Menlo Avenue, Suite 100 Menlo Park, CA 940025 4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100	Secured 11/29/18		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
			Unpaid Lease Agreement - UCC recorded ORDER DISALLOWING CLAIM 65 entered 01.14.2022 [ECF 295]			
65	Cisco Systems Capital Corporation Lawrence Schwab/Thomas Gaa 633 Menlo Avenue, Suite 100 Menlo Park, CA 940025 5800-00 Claims of Governmental Units, 570	Priority 11/29/18		\$22,481.94 \$0.00	\$0.00 \$0.00	\$0.00
			Unpaid Lease Agreement - UCC recorded ORDER DISALLOWING CLAIM 65 entered 01.14.2022 [ECF 295]			
66	MONARCH MARKETING INC 13014 N DALE MABRY HWY #316 TAMPA, FL 33618-0000 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/30/18		\$195,589.75 \$0.00	\$0.00 \$0.00	\$0.00
			Services performed including salaries paid to Delta - Specific Team Members POC 66 WITHDRAWN 11.15.2021 [ECF 258]			
67	Nexstar Broadcasting, Inc. 545 E. John Carpenter Frwy, Ste 700 Irving, TX 75062 7100-00 General Unsecured § 726(a)(2), 610	Unsecured 11/30/18		\$64,043.25 \$64,043.25	\$0.00 \$4,617.61	\$64,043.25
			Television broadcast and digital advertising services - POC 67 supported by invoices			

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Claims Register
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Claims Bar Date: 12/03/18

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68	Tucson 5151 Investments, LLC c/o Michael S. Myers Ballard Spahr LLP 1 E. Washington Street, Suite 2300 Phoenix, AZ 85004	Unsecured 11/30/18		\$1,531,266.09 \$1,531,266.09	\$0.00 \$110,406.51	\$1,531,266.09
			Continuing Guaranty of Lease - Stipulation [ECF 359] entered 05.03.2022 allowing POC 68 in the amount of \$1,531,266.09 and disallowing POC 1 in Southwest Business Colleges			
	7100-00 General Unsecured § 726(a)(2), 610					
69	Ancora Intermediate Holdings LLC Sarah Boehm, McGuireWoods LLP Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$6,576,000.00 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Working capital adjustment - POC 69 withdrawn 12.03.2021			
70	Canal, LLC 1025 West Rahn Road Dayton, OH 45429	Unsecured 12/03/18		\$239,460.29 \$239,460.29	\$0.00 \$17,265.43	\$239,460.29
	7100-00 General Unsecured § 726(a)(2), 610		Lease - March 1, 2002 Miami-Jacobs Business College - POC 70 support provided via email of 12.14.2021			
71	Canal II, LLC 1025 West Rahn Road Dayton, OH 45429	Unsecured 12/03/18		\$228,005.30 \$228,005.30	\$0.00 \$16,439.51	\$228,005.30
	7100-00 General Unsecured § 726(a)(2), 610		Lease - January 7, 2008 Miami-Jacobs Business College - POC 71 support provided via email of 12.14.2021			
72	Field Point Agency Services, Inc. Sarah Boehm Gateway Plaza, 800 E Canal St Richmond, VA 23219	Unsecured 12/03/18		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
	7100-00 General Unsecured § 726(a)(2), 610		Money loaned - UCC Filing - POC 72 WITHDRAWN			
72	Field Point Agency Services, Inc. Sarah Boehm Gateway Plaza, 800 E Canal St Richmond, VA 23219	Secured 12/03/18		\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
	4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI), 100		Money loaned - UCC Filing - POC 72 WITHDRAWN			
73	Iron Mountain Information Management, LLC Attn: Joseph Corrigan, 7th Fl. 1 Federal St. Boston, MA 02110	Unsecured 12/03/18		\$4,831.55 \$4,831.55	\$0.00 \$348.36	\$4,831.55
	7100-00 General Unsecured § 726(a)(2), 610		Services performed and debt incurred 8/17 - 6/18; Warehousemen Lien pursuant to UCC filing. Secured by personal property in storage. The property was not administered by Trustee. The unsecured amount is allowed and supported by invoices			

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
73	Iron Mountain Information Management, LLC Attn: Joseph Corrigan, 7th Fl. 1 Federal St. Boston, MA 02110	Secured 12/03/18		\$1,059.00 \$0.00	\$0.00 \$0.00	\$0.00
			Services performed and debt incurred 8/17 - 6/18; Warehousemen Lien pursuant to UCC filing. Secured by personal property in storage. The property was not administered by Trustee. The unsecured amount is allowed and supported by invoices			
			4220-00 Pers. Prop. & Intangibles--Nonconsensual Liens (judgements, storage liens), 100			
74	Regina Flora 1243 Jamestown Road Rocky Mount, VA 24151	Unsecured 12/03/18		\$200,000.00 \$0.00	\$0.00 \$0.00	\$0.00
			Breach of Contract - Circuit Court City of Roanoke - Order disallowing POC 74 entered 02.28.2022 [ECF 315]			
			7100-00 General Unsecured § 726(a)(2), 610			
75	Outfront Media LLC Claudio E. Iannitelli, Esq 5353 North 16th Street Suite 315 Phoenix, AZ 85016	Unsecured 12/14/18		\$65,997.53 \$65,997.53	\$0.00 \$4,758.52	\$65,997.53
			Services performed 4279 - POC 75 supported by invoice summary			
			7100-00 General Unsecured § 726(a)(2), 610			
76	Texas Comptroller of Public Accounts Office of Attorney General P.O. Box 12548, MC-008 Austin, TX 78711	Unsecured 12/14/18		\$3,044.28 \$0.00	\$0.00 \$0.00	\$0.00
			Franchise Tax Ch. 171 acct 7625 - POC 76 WITHDRAWN ON 02.20.2019			
			7200-00 Tardy General Unsecured § 726(a)(3), 620			
76	Texas Comptroller of Public Accounts Office of Attorney General P.O. Box 12548, MC-008 Austin, TX 78711	Priority 12/14/18		\$47,487.97 \$0.00	\$0.00 \$0.00	\$0.00
			Franchise Tax Ch. 171 acct 7625 - POC 76 WITHDRAWN ON 02.20.2019			
			5800-00 Claims of Governmental Units, 570			
77	Testout Corporation PO Box 73087 N. Chesterfield, VA 23225	Unsecured 01/07/19		\$77,605.00 \$77,605.00	\$0.00 \$5,595.43	\$77,605.00
			Unpaid invoices acct 7579552353 - Order [ECF 68] permitting late filing - POC 77 is supported by invoice			
			7100-00 General Unsecured § 726(a)(2), 610			
78	AMBASSADOR COLLEGE BOOK - MELVILLE 445 BROAD HOLLOW RD SUITE 206 MELVILLE, NY 11747-0000	Unsecured 03/11/19		\$13,125.16 \$13,125.16	\$0.00 \$946.34	\$13,125.16
			Goods Sold acct 7139 (no support attached; filed LATE) - POC 78 allowed per settlement order			
			7100-00 General Unsecured § 726(a)(2), 610			
79	NPG of Texas, L.P. Colbert Coldwell 4171 North Mesa Street, Suite B-201 El Paso, TX 79902	Unsecured 04/22/19		\$11,760.00 \$11,760.00	\$0.00 \$0.00	\$11,760.00
			Services performed - advertising - POC 79 late but supported by invoice			
			7200-00 Tardy General Unsecured § 726(a)(3), 620			

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
80	Professional Labs, Inc. Terry M. Cole 2257 Wilma Rudolph Blvd., Ste. D Clarksville, TN 37040	Unsecured 12/09/19		\$625.00 \$0.00	\$0.00 \$0.00	\$0.00
			Services performed - drug testing - POC 80 disallowed per order [ECF 111]			
	7200-00 Tardy General Unsecured § 726(a)(3), 620					
81	American Express Travel Related Services Company, Inc. c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured 10/13/20		\$3,444.19 \$3,444.19	\$0.00 \$248.33	\$3,444.19
			11 U.S.C. Section 502(h) [Docket No. 155] acct 2009 - POC 81 allowed per settlement order			
	7100-00 General Unsecured § 726(a)(2), 610					
82	American Express Travel Related Services Company, Inc. c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured 10/13/20		\$3,737.32 \$3,737.32	\$0.00 \$269.47	\$3,737.32
			11 U.S.C. Section 502(h) [Docket No. 155] acct 2004 - POC 81 allowed per settlement order			
	7100-00 General Unsecured § 726(a)(2), 610					
83	American Express Travel Related Services Company, Inc. c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured 10/13/20		\$1,019.34 \$1,019.34	\$0.00 \$73.50	\$1,019.34
			11 U.S.C. Section 502(h) [Docket No. 155] acct 1006 - POC 83 allowed per settlement order			
	7100-00 General Unsecured § 726(a)(2), 610					
84	American Express Travel Related Services Company, Inc. c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured 10/13/20		\$3,741.15 \$3,741.15	\$0.00 \$269.74	\$3,741.15
			11 U.S.C. Section 502(h) [Docket No. 155] acct 1009 - POC 84 allowed per settlement order			
	7100-00 General Unsecured § 726(a)(2), 610					
85	American Express Travel Related Services Company, Inc. c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured 10/13/20		\$1,937.34 \$1,937.34	\$0.00 \$139.69	\$1,937.34
			11 U.S.C. Section 502(h) [Docket No. 155] acct 1001 - POC 85 allowed per settlement order			
	7100-00 General Unsecured § 726(a)(2), 610					
86	American Express Travel Related Services Company, Inc. c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured 10/13/20		\$1,349.65 \$1,349.65	\$0.00 \$97.31	\$1,349.65
			11 U.S.C. Section 502(h) [Docket No. 155] acct 1009 - POC 86 allowed per settlement order			
	7100-00 General Unsecured § 726(a)(2), 610					

Exhibit C
Claims Register
Case: 18-33822-KLP Delta Career Education Corporation

Total Proposed Payment: \$2,098,068.44

Claims Bar Date: 12/03/18

Claim Number	Claimant Name / Category, Priority	Claim Type / Date Filed	Claim Ref. / Notes	Amount Filed / Allowed	Paid to Date / Proposed	Claim Balance
87	American Express Travel Related Services Company, Inc. c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured 10/13/20		\$377.23 \$377.23	\$0.00 \$27.20	\$377.23
			11 U.S.C. Section 502(h) [Docket No. 155] acct 1001 - POC 87 allowed per settlement order			
7100-00	General Unsecured § 726(a)(2), 610					
88	American Express Travel Related Services Company, Inc. c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured 10/13/20		\$14.68 \$14.68	\$0.00 \$1.06	\$14.68
			11 U.S.C. Section 502(h) [Docket No. 155] acct 1007 - POC 88 allowed per settlement order			
7100-00	General Unsecured § 726(a)(2), 610					
89	American Express Travel Related Services Company, Inc. c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured 10/13/20		\$1,207.17 \$1,207.17	\$0.00 \$87.04	\$1,207.17
			11 U.S.C. Section 502(h) [Docket No. 155] acct 1000 - POC 89 allowed per settlement order			
7100-00	General Unsecured § 726(a)(2), 610					
90	St. Moritz Building Services, Inc Gary J. Bradley, Esq. 4616 Clairton Blvd Pittsburgh, PA 15236	Unsecured 10/29/20		\$33,118.66 \$33,118.66	\$0.00 \$2,387.90	\$33,118.66
			Janitorial services provided (LATE) - POC 90 allowed per settlement order [Docket No. 155]			
7100-00	General Unsecured § 726(a)(2), 610					
91	Dixon Hughes Goodman LLP Riverfront Plaza, E. Tower 951 E. Byrd St. Richmond, VA 23219	Unsecured 11/09/20		\$70,000.00 \$70,000.00	\$0.00 \$5,047.10	\$70,000.00
			\$70,000 settlement paid to estate [Docket No. 180] accordingly claimant asserts a claim in the amount of \$70,000 pursuant to section 502(h) of the bankruptcy code and section 5(b) of the settlement agreement - no objection - allowed per settlement order			
7100-00	General Unsecured § 726(a)(2), 610					
92	HERFF JONES LLC 4501 w. 62nd Street Indianapolis, IN 46268	Unsecured 01/19/22		\$15,614.98 \$15,614.98	\$0.00 \$1,125.86	\$15,614.98
			GOODS SOLD acct 3822 (LATE) Stipulation [ECF 355] entered 05.02.2022 allowing POC #92 in amount of \$15,614.98 and disallowing POC #2			
7100-00	General Unsecured § 726(a)(2), 610					
93	JD Eatherly c/o Joseph P. Rusnak 500 11th Avenue N Suite 600 Nashville, TN 37203	Unsecured 01/24/22		\$703,120.02 \$0.00	\$0.00 \$0.00	\$0.00
			Lease of non-residential real property - Stipulation [ECF 354] entered 05.02.2022 allowing POC #38 in the amount of \$684,771.62 and disallowing POC #93			
7100-00	General Unsecured § 726(a)(2), 610					

Case Total: \$30,088,773.38 \$2,415,758.72 \$27,673,014.66

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 18-33822-KLP
 Case Name: Delta Career Education Corporation
 Trustee Name: Bruce E. Robinson

Balance on hand: \$ 2,098,068.44

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
01-3	Field Point Agency Services, Inc.	6,728,067.54	0.00	0.00	0.00
14-2	Field Point Agency Services, Inc.	0.00	0.00	0.00	0.00
18-4	Field Point Agency Services, Inc.	6,728,067.54	0.00	0.00	0.00
19-4	Field Point Agency Services, Inc.	6,728,067.54	0.00	0.00	0.00
20-5	Field Point Agency Services, Inc.	6,728,067.54	0.00	0.00	0.00
21-3	Field Point Agency Services, Inc.	6,728,067.54	0.00	0.00	0.00
25-2	Field Point Agency Services, Inc.	6,728,067.54	0.00	0.00	0.00
26-3	Field Point Agency Services, Inc.	6,728,067.54	0.00	0.00	0.00
27-5	Field Point Agency Services, Inc.	6,728,067.54	0.00	0.00	0.00
28-3	Field Point Agency Services, Inc.	6,728,067.54	0.00	0.00	0.00
29-2	Field Point Agency Services, Inc.	6,728,067.54	0.00	0.00	0.00
31-3	Field Point Agency Services, Inc.	0.00	0.00	0.00	0.00
65	Cisco Systems Capital Corporation	0.00	0.00	0.00	0.00
72	Field Point Agency Services, Inc.	0.00	0.00	0.00	0.00
73	Iron Mountain Information Management, LLC	1,059.00	0.00	0.00	0.00

Total to be paid to secured creditors: \$ 0.00
 Remaining balance: \$ 2,098,068.44

Application for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - Bruce E. Robinson	17,691.77	0.00	17,691.77
Trustee, Fees - Estate of Harry Shaia Jr.	159,225.89	0.00	159,225.89
Trustee, Expenses - Bruce E. Robinson	1,369.58	0.00	1,369.58
Attorney for Trustee, Fees - Kepley, Broscious & Briggs, PLC	100,000.00	100,000.00	0.00

Application for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Attorney for Trustee, Fees - Whiteford, Taylor & Preston, L.L.P.	831,808.05	831,808.05	0.00
Attorney for Trustee, Fees - William A. Broscious, Esq., PLC	103,410.00	103,410.00	0.00
Attorney for Trustee, Expenses - Kepley, Broscious & Briggs, PLC	2,325.84	2,325.84	0.00
Attorney for Trustee, Expenses - Whiteford, Taylor & Preston, L.L.P.	15,405.08	15,405.08	0.00
Attorney for Trustee, Expenses - William A. Broscious, Esq., PLC	1,371.44	1,371.44	0.00
Accountant for Trustee, Fees - Barry Strickland & Co, CPA	43,650.25	43,650.25	0.00
Accountant for Trustee, Fees - Barry Strickland & Company	33,168.05	33,168.05	0.00
Accountant for Trustee, Expenses - Barry Strickland & Co, CPA	1,132.29	1,132.29	0.00
Accountant for Trustee, Expenses - Barry Strickland & Company	648.37	648.37	0.00
Special Counsel for Trustee Fees - Keiter, Stephens, Hurst, Gary & Shreaves	44,071.25	44,071.25	0.00
Special Counsel for Trustee Fees - Whiteford, Taylor & Preston, L.L.P.	620,892.70	620,892.70	0.00
Other, Fees - JAMS, Inc.	14,500.00	14,500.00	0.00
Other, Expenses - Internal Revenue Service	598,680.00	598,680.00	0.00
Other, Expenses - Whiteford, Taylor & Preston, L.L.P.	4,695.40	4,695.40	0.00

Total to be paid for chapter 7 administration expenses: \$ 178,287.24
 Remaining balance: \$ 1,919,781.20

Application for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
NONE			

Total to be paid for prior chapter administration expenses: \$ 0.00
 Remaining balance: \$ 1,919,781.20

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$61,075.34 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
01-4-2	IRS	3,376.51	0.00	3,376.51

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
14-5	Internal Revenue Service	1,720.05	0.00	1,720.05
18-1	Commonwealth of PA-UCTS	855.27	0.00	855.27
18-11	NM Taxation & Revenue Department	0.00	0.00	0.00
18-5	Texas Comptroller of Public Accounts	0.00	0.00	0.00
18-6	NM Taxation & Revenue Department	1,272.72	0.00	1,272.72
18-8	Internal Revenue Service	2,202.99	0.00	2,202.99
19-2	Ohio Bureau of Workers' Compensation	8,781.25	0.00	8,781.25
19-5	Internal Revenue Service	421.61	0.00	421.61
20-10	City of Lynchburg - Box 9000	6,538.02	0.00	6,538.02
20-18	County of Roanoke, Virginia	4,077.92	0.00	4,077.92
20-20	Internal Revenue Service	0.00	0.00	0.00
21-13	Internal Revenue Service	0.00	0.00	0.00
25-8	Internal Revenue Service	0.00	0.00	0.00
26-4	Ohio Bureau of Workers' Compensation	1,742.02	0.00	1,742.02
26-7	Internal Revenue Service	352.14	0.00	352.14
27-11	Internal Revenue Service	5,886.74	0.00	5,886.74
27-14	North Carolina Department of Revenue	3,254.68	0.00	3,254.68
27-15	Michigan Department of Treasury	1,897.05	0.00	1,897.05
27-17	Pitt County Tax Administrator	0.00	0.00	0.00
27-3	Arizona Department of Economic Security	5,846.37	0.00	5,846.37
27-6	Texas Comptroller of Public Accounts	0.00	0.00	0.00
28-17	Internal Revenue Service	0.00	0.00	0.00
30-4	Texas Comptroller of Public Accounts	0.00	0.00	0.00
34	Internal Revenue Service	0.00	0.00	0.00
60	Melissa Susie Rowland	12,850.00	0.00	12,850.00
65	Cisco Systems Capital Corporation	0.00	0.00	0.00
76	Texas Comptroller of Public Accounts	0.00	0.00	0.00

Total to be paid for priority claims: \$ 61,075.34
 Remaining balance: \$ 1,858,705.86

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$25,779,034.91 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 7.210 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
01-1	Penske Truck Leasing Co., L.P.	15,169.44	0.00	1,093.74
01-2	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
01-3	Field Point Agency Services, Inc.	0.00	0.00	0.00
1-3	STG International, Inc.	685,372.04	0.00	49,416.32
2-2	HERFF JONES LLC	0.00	0.00	0.00
3	CIT Finance, LLC	374.27	0.00	26.99
4	CIT Finance, LLC	1,449.14	0.00	104.49
5	CIT Finance, LLC	1,302.92	0.00	93.94
6	CIT Finance, LLC	1,773.16	0.00	127.85
7	CIT Finance, LLC	2,890.44	0.00	208.40
8	TREBIG HIGHWAY 49, LLC	468,662.91	0.00	33,791.28
9	CIT Finance, LLC	3,378.77	0.00	243.61
10	CIT Finance, LLC	3,232.08	0.00	233.04
11	CIT Finance, LLC	3,100.14	0.00	223.52
12	CIT Finance, LLC	4,643.41	0.00	334.80
13	CIT Finance, LLC	6,686.47	0.00	482.10
14-1	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
14-2	Field Point Agency Services, Inc.	0.00	0.00	0.00
14-3	ULINE SHIPPING SUPPLIES	219.95	0.00	15.86
14-4	R&D Mechanical Services Inc.	0.00	0.00	0.00
14-6	Let's Eat Enterprise, Inc.	1,398.02	0.00	100.80
14-7	Canon Financial Services, Inc.	77,188.78	0.00	5,565.42
14	CIT Finance, LLC	9,531.99	0.00	687.27
15	CIT Finance, LLC	3,416.44	0.00	246.33
16	Staples	132,295.70	0.00	9,538.71
17	CIT Finance, LLC	8,299.83	0.00	598.43

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
17	CIT Finance, LLC	29,172.73	0.00	2,103.40
18-10	Tanglewood Venture, LLC	358,170.47	0.00	25,824.61
18-11	NM Taxation & Revenue Department	0.00	0.00	0.00
18-2	Springboro-Harrison, Ltd.	0.00	0.00	0.00
18-3	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
18-4	Field Point Agency Services, Inc.	0.00	0.00	0.00
18-5	Texas Comptroller of Public Accounts	0.00	0.00	0.00
18-6	NM Taxation & Revenue Department	194.40	0.00	14.02
18-7	S&B Interest, Inc.	1,917.32	0.00	138.24
18-9	Illinois Department of Revenue	959.99	0.00	69.22
18	COOLEY LLP	170,631.03	0.00	12,302.75
19-1	Beck Energy Corporation	0.00	0.00	0.00
19-3	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
19-4	Field Point Agency Services, Inc.	0.00	0.00	0.00
19-6	Ohio Custodial Management	6,428.50	0.00	463.50
19	EDUFFICIENT - FEES	3,084,799.00	0.00	222,418.48
20-11	American Medical Technologists	2,760.00	0.00	199.00
20-1	Johnson Controls Security Solutions LLC	39,334.52	0.00	2,836.08
20-12	Attention to Detail Cleaning Services Inc.	6,507.26	0.00	469.18
20-14	Columbia Gas of Virginia	949.10	0.00	68.43
20-15	Cumberland Septic Service Inc.	588.61	0.00	42.44
20-16	Surescreen Labs	4,172.00	0.00	300.81
20-17	Sky is the Limit Clearning Service LLC	4,400.00	0.00	317.25
20-19	Tanglewood Venture, LLC	0.00	0.00	0.00
20-2	Johnson Controls Security Solutions LLC	12,569.77	0.00	906.30
20-3	Penske Truck Leasing Co., L.P.	111,288.22	0.00	8,024.04
20-4	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
20-5	Field Point Agency Services, Inc.	0.00	0.00	0.00
20-6	Gary Willis Plumbing Inc.	2,774.13	0.00	200.02
20-7	Hartman Publishing Co., Inc.	1,621.43	0.00	116.91
20-8	HALO Branded Solutions, Inc.	421.34	0.00	30.38
20-9	Allways Shred Inc dba Proshred of Raleigh	300.00	0.00	21.63

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
20	TANGIBLE IMPACT, INC	50,037.50	0.00	3,607.78
21-11	Charles J. Becker & Bro Inc. dba Becker's	1,138.75	0.00	82.11
21-1	Penske Truck Leasing Co., L.P.	32,084.08	0.00	2,313.31
21-12	Elenco Electronics Inc.	893.69	0.00	64.44
21-2	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
21-3	Field Point Agency Services, Inc.	0.00	0.00	0.00
21-4	Marquis Art & Frame	1,655.00	0.00	119.33
21-5	MacIntosh Linen Services	2,125.74	0.00	153.27
21-6	App-Techs Corporation	3,107.72	0.00	224.07
21-7	Kilgore International Inc.	4,008.75	0.00	289.04
21-8	J. M. Olver, Inc.	5,497.00	0.00	396.34
21-9	Indian Product/Atul Kumar	2,595.00	0.00	187.10
21	CARL HORN, III	32,030.89	0.00	2,309.47
22	Arena Commons, LLC	560,413.70	0.00	40,406.64
23	US INTERNATIONAL MEDIA LLC	3,639,515.39	0.00	262,414.33
24	ALAQUEST INTERNATIONAL, INC.	950.00	0.00	68.50
25-1	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
25-2	Field Point Agency Services, Inc.	0.00	0.00	0.00
25-3	Mid South Fire Protection, Inc	890.00	0.00	64.17
25-5	Integrity Facility Solutions	8,681.50	0.00	625.95
25-6	B&WA, LLC	0.00	0.00	0.00
25-7	Shred-It USA LLC	2,835.87	0.00	204.47
25	CDW	5,320.00	0.00	383.58
26-1	Springboro-Harrison, Ltd.	702,000.00	0.00	50,615.22
26-2	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
26-3	Field Point Agency Services, Inc.	0.00	0.00	0.00
26-5	Rumpke Consolidated Companies, Inc.	577.56	0.00	41.64
26-6	Stebbins Plumbing & Heating	355.00	0.00	25.60
26-8	XPrep Learning Solutions	1,977.30	0.00	142.57
26-9	Troy Business Park Ltd.	1,753,077.33	0.00	126,399.42
26	Profiles International LLC	54,750.00	0.00	3,947.55
27-10	Piedmont Service Group	17,140.02	0.00	1,235.82

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
27-12	DiMone Plumbing Inc.	3,056.90	0.00	220.41
27-1	Penske Truck Leasing Co., L.P.	173.04	0.00	12.48
27-13	Circadia by Dr. - Dr. Publiese Inc.	9,847.63	0.00	710.03
27-14	North Carolina Department of Revenue	3,225.38	0.00	232.55
27-15	Michigan Department of Treasury	140.61	0.00	10.14
27-16	Chuck's Lawn Care/Charles A Wallace II	1,926.00	0.00	138.87
27-18	Charlette DuFray Johnson	4,579.74	0.00	330.21
27-2	Penske Truck Leasing Co., L.P.	0.00	0.00	0.00
27-4	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
27-5	Field Point Agency Services, Inc.	0.00	0.00	0.00
27-6	Texas Comptroller of Public Accounts	0.00	0.00	0.00
27-7	Pitney Bowes	10,143.60	0.00	731.37
27-8	Pitney Bowes	3,288.51	0.00	237.11
27-9	Pitney Bowes	3,149.07	0.00	227.05
27	MBC Carlisle, LP	866,773.80	0.00	62,495.65
28-10	Lighthouse Coffee Company	938.74	0.00	67.68
28-11	J&S Landscape Design Inc.	1,347.75	0.00	97.17
28-12	UGI Utilities, Inc.	68.32	0.00	4.93
28-1	Penske Truck Leasing Co., L.P.	51,979.01	0.00	3,747.76
28-13	Top Job Building Services Inc.	3,715.51	0.00	267.89
28-14	PPL Electric Utilities	15,964.22	0.00	1,151.04
28-15	Shred-It USA LLC	3,113.74	0.00	224.51
28-16	J&S Landscape Design Inc.	0.00	0.00	0.00
28-2	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
28-3	Field Point Agency Services, Inc.	0.00	0.00	0.00
28-4	Uline Shipping Supplies	594.06	0.00	42.83
28-5	JNN Consulting, Inc.	350.00	0.00	25.24
28-6	Triangle Fire Protection Inc.	572.00	0.00	41.24
28-7	Fidler Brothers Construction, Inc.	2,332.50	0.00	168.18
28-8	Heads Not Hands, LLC	3,843.40	0.00	277.11
28	RADCLIFFE GROUP, INC.	5,376.00	0.00	387.62
29-1	Ancora Intermediate Holdings LLC	0.00	0.00	0.00

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
29-2	Field Point Agency Services, Inc.	0.00	0.00	0.00
29	International Fidelity Insurance Company	0.00	0.00	0.00
30-10	Reliable Building Solutions, Inc.	16,412.42	0.00	1,183.36
30-11	Kings Aire	773.27	0.00	55.75
30-12	Stuart C Irby Co	2,917.12	0.00	210.33
30-1	Penske Truck Leasing Co., L.P.	120,143.99	0.00	8,662.56
30-13	Thrifty Nickel Lubbock	840.00	0.00	60.57
30-15	DACC - CTP	5,002.48	0.00	360.69
30-16	We R CPR	615.50	0.00	44.38
30-17	Professional Labs, Inc.	625.00	0.00	45.06
30-18	Piedmont Natural Gas	3,569.15	0.00	257.34
30-19	Brown Industries, Inc.	385.49	0.00	27.79
30-20	West Odessa Chiropractic Clinic/Carl T	6,205.00	0.00	447.39
30-21	Texas Truck & Equipment Sales & Salvage Inc.	2,434.93	0.00	175.56
30-22	Cherokee Dunbar, LLC	47,405.12	0.00	3,417.98
30-2	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
30-3	Field Point Agency Services, Inc.	0.00	0.00	0.00
30-3	Field Point Agency Services, Inc.	0.00	0.00	0.00
30-4	Texas Comptroller of Public Accounts	0.00	0.00	0.00
30-5	Cherokee Dunbar, LLC	0.00	0.00	0.00
30-6	Nashville Electric Service	1,931.06	0.00	139.23
30-7	Patriot Truck & Trailer LLC	377.03	0.00	27.18
30-8	Koorsen Fire & Security Inc.	140.93	0.00	10.16
30-9	Side by Side Productions Inc dba Vanguar	4,500.00	0.00	324.46
30	MBC Carlisle, LP	0.00	0.00	0.00
31-1	Tucson 5151 Investments, LLC	0.00	0.00	0.00
31-2	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
31-3	Field Point Agency Services, Inc.	0.00	0.00	0.00
31-4	The Oschmann Organization Inc dba OSCHMA	380.00	0.00	27.40
31	STRATEGY CONSULTANTS LLC	6,655.00	0.00	479.84
32	PENN FOSTER INC	483,672.55	0.00	34,873.49
33	American Express Travel Related Services Company,	1,236.61	0.00	89.16

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
34	Internal Revenue Service	0.00	0.00	0.00
35	VANDEVENTER BLACK LLP	146,293.20	0.00	10,547.95
36	WONDERLIC, INC.	19,544.84	0.00	1,409.21
37	HD MEDINA 1 LLC	186,752.47	0.00	13,465.12
38	JD Eatherly	684,771.62	0.00	49,373.03
39	dinCloud LLC	12,033.18	0.00	867.61
40	Beck Energy Corporation	1,033,010.80	0.00	74,481.58
41	MONARCH MARKETING INC	195,589.75	0.00	14,102.31
42	WMAZ/EMAZ	160,162.10	0.00	11,547.92
43	Life Insurance Company of North America	52,672.52	0.00	3,797.77
44	CHECKSTER LLC DBA CHECKSTER	0.00	0.00	0.00
45	Crown Point Investments, LLC	829,483.68	0.00	59,806.98
46	Sinclair Broadcast Group/Multiple Stations	721,612.12	0.00	52,029.28
47	Thruline Marketing, Inc.	216,325.00	0.00	15,597.35
48	Beacon Hill Staffing Group, LLC	0.00	0.00	0.00
49	KFOX	13,789.00	0.00	994.21
50	EMPLOYEE NAVIGATOR	4,086.50	0.00	294.64
51	Sam's Commercial Cleaning	10,000.00	0.00	721.01
52	Domonique Finney	0.00	0.00	0.00
53	Gary Weaver	0.00	0.00	0.00
54	Lamikka S. Bell	0.00	0.00	0.00
55	Amelia Couch	0.00	0.00	0.00
56	Catherine Keeney	0.00	0.00	0.00
57	Verizon Business Global LLC	8,012.26	0.00	577.70
58	Faith Wimmer	0.00	0.00	0.00
59	McGraw-Hill Global Education, LLC	1,807,708.57	0.00	130,338.41
60	Melissa Susie Rowland	2,436.15	0.00	175.65
61	Hot In the Kitchen, LLC	166,755.97	0.00	12,023.35
62	Education Partners, LLC	683,200.00	0.00	49,259.71
63	KeyBank National Association	2,247,111.65	0.00	162,020.01
64	Campus Management Corp	361,061.96	0.00	26,033.09
66	MONARCH MARKETING INC	0.00	0.00	0.00

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
67	Nexstar Broadcasting, Inc.	64,043.25	0.00	4,617.61
68	Tucson 5151 Investments, LLC	1,531,266.09	0.00	110,406.51
69	Ancora Intermediate Holdings LLC	0.00	0.00	0.00
70	Canal, LLC	239,460.29	0.00	17,265.43
71	Canal II, LLC	228,005.30	0.00	16,439.51
72	Field Point Agency Services, Inc.	0.00	0.00	0.00
73	Iron Mountain Information Management, LLC	4,831.55	0.00	348.36
74	Regina Flora	0.00	0.00	0.00
75	Outfront Media LLC	65,997.53	0.00	4,758.52
77	Testout Corporation	77,605.00	0.00	5,595.43
78	AMBASSADOR COLLEGE BOOK - MELVILLE	13,125.16	0.00	946.34
81	American Express Travel Related Services Company, Inc.	3,444.19	0.00	248.33
82	American Express Travel Related Services Company,	3,737.32	0.00	269.47
83	American Express Travel Related Services Company,	1,019.34	0.00	73.50
84	American Express Travel Related Services Company,	3,741.15	0.00	269.74
85	American Express Travel Related Services Company,	1,937.34	0.00	139.69
86	American Express Travel Related Services Company,	1,349.65	0.00	97.31
87	American Express Travel Related Services Company,	377.23	0.00	27.20
88	American Express Travel Related Services Company,	14.68	0.00	1.06
89	American Express Travel Related Services Company,	1,207.17	0.00	87.04
90	St. Moritz Building Services, Inc	33,118.66	0.00	2,387.90
91	Dixon Hughes Goodman LLP	70,000.00	0.00	5,047.10
92	HERFF JONES LLC	15,614.98	0.00	1,125.86
93	JD Eatherly	0.00	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 1,858,705.86
 Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$839,409.54 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claims dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
01-4-2	IRS	58,521.49	0.00	0.00
14-5	Internal Revenue Service	59,540.00	0.00	0.00
18-8	Internal Revenue Service	195,260.00	0.00	0.00
19-5	Internal Revenue Service	47,060.00	0.00	0.00
20-13	Internal Revenue Service	538.12	0.00	0.00
21-10	Internal Revenue Service	103,769.93	0.00	0.00
25-4	Internal Revenue Service	0.00	0.00	0.00
26-7	Internal Revenue Service	30,420.00	0.00	0.00
27-11	Internal Revenue Service	332,540.00	0.00	0.00
28-9	Internal Revenue Service	0.00	0.00	0.00
30-14	Internal Revenue Service	0.00	0.00	0.00
76	Texas Comptroller of Public Accounts	0.00	0.00	0.00
79	NPG of Texas, L.P.	11,760.00	0.00	0.00
80	Professional Labs, Inc.	0.00	0.00	0.00

Total to be paid for tardy general unsecured claims: \$ 0.00
 Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$815,207.63 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
20-21	Internal Revenue Service	15,904.10	0.00	0.00
21-14	Internal Revenue Service	110,618.84	0.00	0.00
25-9	Internal Revenue Service	74,916.30	0.00	0.00
28-18	Internal Revenue Service	306,109.27	0.00	0.00
30-24	Internal Revenue Service	307,659.12	0.00	0.00

Total to be paid for subordinated claims:	\$ <u> </u> 0.00
Remaining balance:	\$ <u> </u> 0.00